



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

खण्ड : 51

शिमला, शनिवार, 7 जून, 2003/17 ज्येष्ठ, 1925

संख्या : 10

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7 जून, 2003/17 ज्येष्ठ, 1925 को समाप्त होने वाले सप्ताह में निम्नलिखित विज्ञप्तियां 'असाधारण राजपत्र, हिमाचल प्रदेश' में प्रकाशित हुईं:—

विज्ञप्ति की संख्या	विभाग का नाम	विषय
No. SEC. 16-18/96-VI-605-628, dated 27th May, 2003.	State Election Commission Himachal Pradesh	Election programme for the conduct of bye-election to fillup the vacant seats in Panchayati Raj Institutions of Himachal Pradesh.
No. Fin.-2-C-(12)-6/99, dated 24th May, 2003.	Finance Department	Issue of 9.50 % Government of Himachal Pradesh (National Small Savings Fund) Non-Transferable Special Securities, 2003.
No. Fin.-2-C(12)-6/2003, dated 4th June, 2003.	-do-	6.35 percent Himachal Pradesh Loan, 2013 of ten year tenure.

भाग-1— वैधानिक नियमों को छोड़कर हिमाचल प्रदेश के राज्यपाल और हिमाचल प्रदेश हाई कोर्ट द्वारा अधिसूचनाएं इत्यादि**हिमाचल प्रदेश हाई कोर्ट****NOTIFICATIONS***Shimla-1, the 8/9th May, 2003*

No. HHC/GAZ/14-233/97-9115.—Hon'ble the Chief Justice is pleased to grant 10 days earned leave w.e.f. 12-5-2003 to 21-5-2003 with permission to prefix second Saturday and Sunday falling on 10th and 11th May, 2003 in favour of Shri Pune Ram, Sub-Judge-cum-JMIC(3), Shimla.

Certified that Shri Pune Ram is likely to join the same post and at the same station from where he proceeds on leave, after expiry of the above period of leave.

Also certified that Shri Pune Ram would have continued to hold the post of Sub Judge-cum-JMIC(3), Shimla, but for his proceeding on leave for the above period.

Shimla-1, the 9th May, 2003

No. HHC/Admn. 6(27)74-Part-9228. The—High Court of Himachal Pradesh, in exercise of the powers vested U/s 12(2) of the Code of Criminal Procedure 1973 is pleased to appoint the Sub Judge-cum-SDJM, Manali as Additional Chief Judicial Magistrate for the disposal of urgent work pertaining to the Courts of Senior Sub-Judges-cum-Chief Judicial Magistrates, Kullu and Lahaul Spiti at Kullu w.e.f. 10-5-2003 to 12-5-2003.

By order,

Sd/-
Registrar General.**OFFICE OF THE ADVOCATE GENERAL
HIMACHAL PRADESH****NOTIFICATION***Shimla-1, the 2nd May, 2003*

No. 1-15/92-4157.—Sanction is hereby accorded to the grant of six days earned leave with effect from 2-5-2003 to 7-5-2003 in favour of Shri Gopal Singh Sisodia, Law Officer of this Office (Tribunal Cell).

Certified that Shri Gopal Singh Sisodia, Law Officer would have continued to officiate, as such.

Certified also that said Shri Gopal Singh Sisodia, is likely on the expiry of leave to return for duty to the station from where he proceeds on leave.

Sd/-
Advocate General.**हिमाचल प्रदेश सरकार****PERSONNEL (A-1) DEPARTMENT****NOTIFICATIONS***Shimla-171002, the 18th March, 2003*

No. 3-17/70-Dp-Appntt.-Vol.-IV.—Whereas Sh. Harsh Gupta, Special Adviser (Development & Reforms) to the Government of Himachal Pradesh, Shimla sought to demit the office of Special Adviser (Development & Reforms) H.P. with effect from 06-03-2003 vide his official note dated 05-03-2003, therefore the Governor, Himachal Pradesh is pleased to accept the request of Sh. Harsh Gupta and allow him to demit his office with

effect from 6-03-2003. He will accordingly cease to be the Special Adviser (Development & Reforms) to the Government of Himachal Pradesh, with effect from 06-03-2003.

Shimla-171002, the 21st April, 2003

No. 1-15/73-Dp-Appntt.-(2003).—The Governor, Himachal Pradesh is pleased to order that Shri B. S. Nainta, IAS (H.P. : 90), Special Secretary (Personnel, Industries & IT) to the Government of Himachal Pradesh shall also hold the additional charge of the posts of Special Secretary (Youth Services & Sports) to the Government of Himachal Pradesh and Director of Youth Services & Sports, Himachal Pradesh relieving Shri S. C. Ahluwalia, IAS of the additional charges with immediate effect, in public interest.

Shimla-171002, the 21st April, 2003

No. Per. (AP)A-B(2)3/2003.—The Governor, Himachal Pradesh is pleased to appoint Dr. S. S. Negi, IFS (HP : 80) Conservator of Forests, Nahan, Himachal Pradesh as Member Secretary, Himachal Pradesh Pollution Control Board, Shimla, with immediate effect, in public interest.

2. Dr. S. S. Negi, IFS will relinquish his charge immediately and report to the said Board to take up new assignment.

By order,

R. BHATTACHARYA,
Chief Secretary.**ANIMAL HUSBANDRY DEPARTMENT****CORRIGENDUM***Shimla-171002, the 27th March, 2003*

No. AHY-F(2)-1/98.—Please read "Minister for Animal Husbandry" in place of "Minister of State for Animal Husbandry" appearing at Sl. No. 1 of para No. 3 of this Department Notification of even number dated 21-11-2001.

By order,

Sd/-
Principal Secretary (AH).**CO-OPERATION DEPARTMENT****NOTIFICATIONS***Shimla-2, the 12th March, 2003*

No. Co-op.A(4)-5/93.—In supersession of this department notification of even number, dated 25-9-1998 and 10-1-2002 and in exercise of powers vested in him under section, 35(2) of H.P. Co-operative Societies Act, 1968 (Act 3 of 1969), the Governor, Himachal Pradesh is pleased to withdraw the nomination of following as Government nominees of the BOD's of the Kangra Primary Co-operative Agriculture and Rural Development Bank Ltd., Dharamshala, District Kangra (H.P.) with immediate effect:

1. Shri Rasil Singh Mankotia, Pradhan, Gram Panchayat Kala Amb c/o Samrat Tent House, Hamirpur (H.P.)
2. Thakur Prithi Singh, V. P. O. Gasota, Tehsil & District Hamirpur (H.P.)

Shimla-2, the 12th March, 2003

No. Co-op.A(4)-8/93.—In supersession of this department notification of even number dated 14th October, 1998

and in exercise of powers vested in him under section 35(2) of (H.P.) Co-operative Societies, Act, 1968 (Act No. 3 of 1969), the Governor, Himachal Pradesh is pleased to withdraw the nomination of following as Government nominees of the BOD's of the Jogindra Central Co-operative Bank H.P. with immediate effect:—

1. Shri Gokul Chand Mehta, V.P.O. Syri Via Kunihar, District Solan, H.P.
2. Sh. Roop Narain, Village Dattowal, P.O. & Tehsil Nalagarh, District Solan (H.P.)

Shimla-2, the 12th March, 2003

No. Co-op. A(4)-10/96.—In supersession of this department notification of even number dated 12th/15th March, 1999 and in exercise of powers vested in him under section 35(2) of H.P. Co-operative Societies, Act, 1968 (Act No. 3 of 1969), the Governor Himachal Pradesh is pleased to withdraw the nomination of following as Government nominees of the BOD's of the Shiwalik Rosin General Mills Ltd., Gagret, Tehsil Amb, District Una (H.P.) with immediate effect:—

1. Shri Kishori Lal Sharma s/o Sh. Udho Ram, Village and Post Office Daulatpur, District Una (H.P.)
2. Smt. Laxmi Jaryal w/o Sh. Shakti Singh Jaryal, Village Jaryal, P. O. Nangal, District Una (H.P.)

Shimla-2, the 12th March, 2003

No. Co-op. E(5)-2/87(s).—In supersession of this department notification of even number dated 27th April, 2001 and in exercise of powers vested in him under section 35(2) of H.P. Co-operative Societies Act, 1968 (Act No. 3 of 1969), the Governor, Himachal Pradesh is pleased to withdraw the nomination of following as Government nominees of the BOD's of the Himachal Pradesh Co-operative Agriculture and Rural Development Bank Shimla H.P., with immediate effect:—

1. Shri Baldev Sharma M.L.A. s/o Sh. Polo Ram Sharma, Village Lanjhiana, P.O. Golikahli, District Hamirpur (H.P.)

Shimla-2, the 12th March, 2003

No. Co-op. A(1)-4/2001.—In supersession of this department notification of even number dated 1st December, 2001 and in exercise of powers vested in him under section 35(2) of H. P. Co-operative Societies Act, 1968 (Act No. 3 of 1969), the Governor, Himachal Pradesh is pleased to withdraw the nomination of following as Government nominees of the BOD's of the Tehsil Co-operative Union Narkanda, District Shimla (H.P.) with immediate effect;—

1. Shri Rajinder Kumar, Village Sera, P. O. Madhawani, Tehsil Kumarsain, District, Shimla, (H.P.).
2. Sh. Dina Nath, V.P.O Chekul, Tehsil Kumarsain District Shimla (H.P.)

Shimla-2, the 12th March, 2003

No. Co-op. A(4)-05/98.—In supersession of this department notification of even number dated 23rd October, 2001 and in exercise of powers vested in him under section 35(2) of H.P. Co-operative Societies Act, 1968 (Act No. 3 of 1969), the Governor, Himachal Pradesh is pleased to withdraw the nomination of following as Government nominees of the BOD's of the Sundernagar, Tehsil Co-op. M & C Union Ltd. Sundernagar, District Mandi (H.P.) with immediate effect:—

1. Shri Prem Lal Saini, Village Changar (near control), P.O. Bhojpur, Tehsil Sundernagar, District Mandi, (H.P.)

ADDENDUM

Shimla-2, the 12th March, 2003

No. Co-op. A(2)-1/85(S).—In continuation of this department notification of even number dated 22nd March, 1999, the words appearing in the line 3rd and 4th "Hon'ble State Minister (Co-operation)" may be read as "Hon'ble Co-operation Minister", Himachal Pradesh.

NOTIFICATIONS

Shimla-1, the 14th April, 2003

No. Co-op. B(3)-3/98.—Consequent upon his repatriation from Excise & Taxation Department ordered vide notification of even number dated 7-1-2003 and his joining on 11-3-2003 in the O/o Registrar, Co-operative Societies, Shimla-9, Sh. Dile Ram is posted as Assistant Registrar, Co-operative Societies at Kullu, District Kullu against vacant post with immediate effect in the public interest.

By order,

Sd/-
Secretary.

Shimla-171002, the 17th March, 2003

No. Co-op. A(4)-8/93.—In exercise of powers vested in him under section 35(2) of H.P. Co-operative Societies Act, 1968 (Act No. 3 of 1969), the Governor Himachal Pradesh is pleased to nominate the following Government nominees on the Board of Directors of Jogindra Central Co-operative Bank Solan with immediate effect.

1. Sh. Sohan Singh Rana, Vill. Dabota, Tehsil Nalagarh, District Solan (H.P.)
2. Sh. Sanjay Sharma, Breaury, Solan (H.P.)

By order

Sd/-
Principal Secretary.

Shimla-2, the 22nd March, 2003

No. Co-op B(3)-3/98—In supersession of this department notification of even number dated 14-3-2003, the Governor, Himachal Pradesh is pleased to post Sh. Dile Ram as Assistant Registrar, Co-operative Societies, Hamirpur instead of Assistant Registrar, Co-operative Societies, Kullu against vacant post with immediate effect, in the public interest.

By order.

Sd/-
Secretary.

Shimla-2, the 26th March, 2003

No. Co-op E(6)-15/76.—In exercise of the powers vested in him under section 35(1) (a)(iii) of the H.P. Co-operative Societies Act, 1968 (Act No. 3 of 1969), the Governor, Himachal Pradesh is pleased to nominate the following as Government nominees (non-official) on the Board of Directors of the Kangra Central Co-operative Bank Ltd., Dharamshala, District Kangra, H.P. with immediate effect:—

1. Sh. Yog Rajs/o Sh. Lachman Dass, V. P. O. Beetan, Tehsil Haroli, District Una (H.P.)
2. Sh. Dev Dutt, V. & P. O. Draman, Tehsil Shahpur, District Kangra (H.P.)

Shimla-1, the 26th March, 2003

No. Co-op E(6)-15/76.—In exercise of the powers vested in him under section 35-B(1) of the Himachal

Pradesh Co-operative Societies Act, 1968. The Governor, Himachal Pradesh is pleased to nominate and appoint Sh. J. C. Chauhan, a Himachal Pradesh Administrative Service Officer, as member on the Board of Directors and Managing Director of The Kangra Central Co-operative Bank, Dharamshala, District Kangra (H.P.) with effect from the date he has taken over the charge of the above post.

Shimla-2, the 27th March, 2003

No. Co-op. A(4)-5/93.—In exercise of the powers vested in him under section 35(1) (a) (iii) of the H.P. Co-operative Societies Act, 1968 (Act No. 3 of 1969), the Governor, Himachal Pradesh is pleased to nominate the following as Government nominees (non-official) on the Board of Directors of The Kangra Primary Co-operative Agriculture Rural Development Bank Ltd., Dharamshala, District Kangra, H.P. with immediate effect:—

1. Sh. Bodh Raj. M. L. A. Gangath, Distt. Kangra, Himachal Pradesh.
2. Sh. Sudershan Mohan s/o Sh. Hans Rai, V. & P.O. Jassur Tehsil Nurpur, District Kangra, Himachal Pradesh.

Shimla-2, the 5th April, 2003

No. Co-op A(2)-28/85—In exercise of the powers vested in him under section 35(1)(a) (iii) of the H. P Co-operative Societies Act, 1968 (Act 3 of 1969), the Governor, Himachal Pradesh is pleased to nominate the following as Government nominees (non-official) on the Board of Directors of the Kailash District Co-operative and M & C Federation Ltd., Shimla (H. P.) with immediate effect:—

1. Sh. Ishwar Singh Negi (Ex-Chairman, BDC, Chohara) s/o Sh. Kundal Singh Bharata, Vill. Jakha, P. O. Jakha, Tehsil Dodra-Kawar, District Shimla (H. P.) Pin code No. 171221.
2. Sh. Bhupinder Singh Dogra s/o Sh. Hari Ram, Village Patona (Dasholi) P.O. Marog, Tehsil Chopal, District Shimla (H. P.).

Shimla-2, the 10th April, 2003

No. Co-op. A (2)-2/92.—In exercise of the powers conferred by Section 3 of the Himachal Pradesh Co-operative Societies Act, 1968 (Act No. 3 of 1969), the Governor, Himachal Pradesh is pleased to appoint Sh. T. D. Negi, I.A.S. as Registrar of Co-operative Societies with effect from 28-3-2003.

By order,
Sd/-
Principal Secretary (Coop.).

EDUCATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 29th April, 2003

No. Shiksha-II Chha(5)-3/98-L.—In this department notifications of even number dated 4-4-2003 and 16-12-2002, the following corrections are made as under:—

1. Read Chhatarpur instead of Roda Distt. Una appearing at Sl. No. 31 of the Notification regarding upgradation of Middle Schools.
2. Read Nagori instead of Narogi Distt. Chamba appearing at Sl. No. 18 of the notification regarding upgradation of Middle Schools.
3. Read Samote instead of Samlot Distt. Chamba appearing at Sl. No. 1 of the Notification regarding upgradation of Senior Secondary Schools.

The other terms and conditions will be the same as contained in this department notification referred to above.

By order,
Sd/-
Principal Secretary.

FOOD AND SUPPLIES DEPARTMENT

NOTIFICATIONS

Shimla-2, the 23rd September, 2002

No. FDS-B(15)-2/96-I.—The Governor, Himachal Pradesh is pleased to order that Shri Ram Lal Sharma, Superintendent Grade-I in the Directorate of Food and Supplies, Himachal Pradesh shall retire from Government service on 31-10-2003 (A.N.) after attaining the age of superannuation.

By order,
B. S. CHAUHAN,
Secretary.

Shimla-171002, the 11th December, 2002

No. FDS-C(8)1/95.—In supersession of this Department notification of even number dated 4-3-2002 regarding transfer/allotment of 34937 numbers of shares worth Rs. 1000/- (Rupees One Thousand) only of each share of the H.P. State Civil Supplies Corporation Limited, held by the former Official Director Shri B. S. Chauhan, IAS the then Secretary (F&S) to the Govt. of H.P., the Governor, Himachal Pradesh is pleased to order transfer/allotment of shares of H. P. State civil Supplies Corporation limited to Shri Ajay Mittal, IAS, Secretary (F&S) to the Government of Himachal Pradesh with immediate effect.

By order
AJAY MITTAL,
Secretary.

Shimla-2, the 24th December, 2002

No. FDS-B(6)-1/2001.—In continuation to this department notification of even number dated 22-11-2002 the Governor, Himachal Pradesh is pleased to modify the transfer order of Shri Yadvinder Pal, District Food and Supplies Controller, Solan to the extent that he will now join as Distt. Food and Supplies Controller, Bilaspur against vacant post, instead of Directorate of Food and Supplies, H.P. Shimla-9 in public interest.

The above officer is now also directed to join his duties at the place of new posting, immediately.

By order,
Sd/-
Secretary.

Shimla-171002, the 6th January, 2003

No. FDS-B(2)(9)-1/77.—In exercise of the powers conferred by sub-section (1) of Section 5 of the Standards of Weights and Measures (Enforcement) Act, 1985 (Act No. 54 of 1985), the Governor, Himachal Pradesh is pleased to appoint the Director Food and Supplies as Controller, Legal Metrology (Weights and Measures), Himachal Pradesh for the State of Himachal Pradesh for exercising the powers and discharging the duties conferred or imposed on him under the act *ibid* or under the Standards of Weights and Measures Act, 1976. This supersedes this department notification of even number dated 1-11-2002.

By order,
AJAY MITTAL,
Secretary.

INDUSTRIES AND I T DEPARTMENT

तहसील : जयमिहपुर

NOTIFICATION

Shimla-2, the 25th March, 2003

No. Ind. A(F)11-6/2003.—In supersession of all the previous notifications issued by this department regarding constitution of Board of Directors of H.P. State Small Industries and Export Corporation Ltd. and in exercise of the powers conferred vide section 63 of Memorandum of Articles of Association of H.P. State Small Industries and Export Corporation the Governor of Himachal Pradesh is pleased to reconstitute the Board of Directors of this Corporation with immediate effect as under:—

1. Sh. Ram Lal Thakur, Hon'ble Industries Minister. .. Chairman
2. Sh. Arvind Kaul, ACS-cum-Secretary (Inds. & IT) to the Government of Himachal Pradesh .. Director
3. Sh. S. K. Sood, Pr. Secy (Finance) to the Government of Himachal Pradesh. .. Director
4. Smt. Upma Chaudhary, Director of Industries & I.T. Himachal Pradesh. ... Director
5. Sh. Balram Sharma, Managing Director, HP State Small Ind. & Exp. Corpn. .. Director

By order,
ARVIND KAUL,
ACS-cum-Secretary.

सिचाई एवं जन स्वास्थ्य विभाग

अधिसूचनाएं

यतः राज्यपाल, हिमाचल प्रदेश को यह प्रतीत होता है कि हिमाचल प्रदेश सरकार द्वारा सरकारी ध्य पर सार्वजनिक प्रयोजन हेतु नामतः* भूमि अर्जित करनी अपेक्षित है। अतएव एतद्वारा यह अधिसूचित किया जाता है कि उक्त परिशेख में जैसा कि निम्न विवरणी में निर्दिष्ट किया गया है, उपरोक्त* प्रयोजन के लिए भूमि का अर्जन अपेक्षित है।

2. यह अधिसूचना ऐसे सभी व्यक्तियों को, जो इससे सम्बन्धित है या हो सकते हैं, की जानकारी के लिए भूमि अर्जन अधिनियम, 1894 की धारा 4 के उपबन्धों के अन्तर्गत जारी की जाती है।

3. पूर्वोक्त धारा द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश इस समय इस उपक्रम में कार्यरत सभी अधिकारियों, उनके कर्मचारियों और श्रमिकों को इलाके की किसी भी भूमि में प्रवेश करने तथा सर्वेक्षण करने और उस धारा द्वारा अपेक्षित अथवा अनुमत सभी अन्य कार्यों को करने के लिए सहर्ष प्राधिकार देते हैं।

4. कोई भी हितवद्ध व्यक्ति जिसे उक्त परिशेख में कथित भूमि के अर्जन पर कोई आपत्ति हो तो वह इस अधिसूचना के प्रकाशित होने के तीस दिनों की अवधि के भीतर लिखित रूप में भू-अर्जन समाह्वती, कांगड़ा, हिमाचल प्रदेश लोक निर्माण विभाग के समक्ष अपनी आपत्ति दायर कर सकता है।

*गांव नरनूह, तहसील नूरपुर, जिला कांगड़ा में नलकूप के निर्माण हेतु।

संख्या सिचाई 11-69/2001-कांगड़ा शिमला-2, 12 मई, 2003.

विस्तृत विवरणी

जिला : कांगड़ा	तहसील : नूरपुर
गांव	खसरा नं०
नरनूह	330

क्षेत्र
(हेक्टेयरों में)

0 02 53

*गांव कोनरी खाम, तहसील जयमिहपुर, जिला कांगड़ा में उठाऊ पेयजन योजना कोमरो-बाचरु-चन्द्रोश बाटर टैंक के निर्माण हेतु।

संख्या सिचाई 11-95/2001-कांगड़ा शिमला-2, 13 मई, 2003.

कोसरी खाम	61/1	0 00 96
	1262	0 02 90
कित्ता	2	0 03 86

यतः राज्यपाल, हिमाचल प्रदेश को यह प्रतीत होता है कि हिमाचल प्रदेश सरकार को अपने ध्य पर सार्वजनिक प्रयोजन हेतु नामतः*भूमि अर्जित करनी अपेक्षित है। अतएव एतद्वारा यह अधिसूचित किया जाता है कि उक्त परिशेख में जैसा कि निम्न विवरणी में निर्दिष्ट किया गया है, उपरोक्त* प्रयोजन के लिए भूमि का अर्जन अपेक्षित है।

2. यह अधिसूचना ऐसे सभी व्यक्तियों को, जो इससे सम्बन्धित हैं या हो सकते हैं, की जानकारी के लिए भू-अर्जन अधिनियम, 1894 की धारा 4 के उपबन्धों के अन्तर्गत जारी की जाती है।

3. पूर्वोक्त धारा द्वारा प्रदत्त शक्तियों का प्रयोग करने हुए, राज्यपाल, हिमाचल प्रदेश इस समय इस उपक्रम में कार्यरत सभी अधिकारियों, उनके कर्मचारियों और श्रमिकों को इलाके की किसी भी भूमि में प्रवेश करने तथा सर्वेक्षण करने और उस धारा द्वारा अपेक्षित अथवा अनुमत सभी अन्य कार्यों को करने के लिए सहर्ष प्राधिकार देते हैं।

4. अत्याधिक आवश्यकता को दृष्टि में रखते हुए, राज्यपाल, हिमाचल प्रदेश उक्त अधिनियम की धारा 17 की उप-धारा (4) के अन्तर्गत यह भी निर्देश देते हैं कि उक्त अधिनियम की धारा 5-ए के उपबन्ध इस मामले में लागू नहीं होंगे।

*गांव जंगल टुटी कण्डी, तहसील व जिला शिमला में मीटरग्रेज स्क्रीन शिमला शहर के निर्माण हेतु।

संख्या सिचाई 11-5/2003-शिमला शिमला-2, 8 मई, 2003.

विस्तृत विवरणी

जिला : शिमला	तहसील : शिमला
गांव	खसरा नं०
जंगल टुटी कण्डी	156/1
	157/1
	158/1
	159/1
	160/1
	161/1
	162/1
	165/1
	166/1
	239/1
	238/1
	221/1
	220/1
	219/1
	218/1
	217/1
	212/1
	211/1
	206/1
	205/1
क्षेत्र (हेक्टेयरों में)	0 00 21
	0 00 55
	0 02 00
	0 00 49
	0 01 06
	0 02 22
	0 00 94
	0 07 05
	0 01 75
	0 02 18
	0 01 78
	0 01 37
	0 02 47
	0 00 60
	0 00 58
	0 00 50
	0 00 50
	0 00 70
	0 01 32
	0 01 62
कित्ता ..	20
	0 29 89

तहसील : शिमला (ग्रा0)

*गांव दुधली, तहसील व जिला शिमला में सिवरेज स्कीम शिमला शहर के निर्माण हेतु।

संख्या सिचार्ड 11-10/2003-शिमला शिमला-2, 13 मई, 2003.

दुधली	160/1	0	01	41
	163/1	0	00	90
	264/1	0	02	07
	268/1	0	01	36
	271/1	0	01	12
	270/1	0	03	52
	276/1	0	00	80
किता .. 7		0	11	18

आदेश द्वारा,

हस्ताक्षरित/-
प्रधान मंचिव।

बहुदेशीय परियोजनाएं एवं विद्युत विभाग

अधिसूचनाएं

शिमला, 15 मई, 2003

संख्या विद्युत-छ-(5) 18/2002.—यतः हिमाचल प्रदेश के राज्यपाल को यह प्रतीत होता है कि राष्ट्रीय जल विद्युत परियोजना निगम समिति (एन0 एच0 पी0 सी0) जोकि भूमि अर्जन अधिनियम, 1894 (1894 का पहला अधिनियम) की धारा 3 के खण्ड (सी0 सी0) के अन्तर्गत सरकार के स्वामित्व और नियन्त्रण के अधीन एक निगम है, के द्वारा अपने व्यय पर सार्वजनिक प्रयोजन हेतु नामतः मुहाल मौखरी, तहसील व जिला चम्बा (हि0 प्र0) में परियोजना चरण-III की सड़क व सर्ज साफ्ट के निर्माण हेतु भूमि नी अपेक्षित है। अतएव एतद्वारा यह घोषित किया जाता है कि निम्नलिखित विस्तृत विवरणी में वर्णित भूमि उपयुक्त के लिए प्रेषित है।

2. भूमि अर्जन अधिनियम, 1894 की धारा 6 के उपबन्धों के अधीन सभी सम्बन्धित व्यक्तियों के लिए यह घोषणा की जाती है और भूमि अर्जन अधिनियम 1894 की धारा 7 के उपबन्धों के अधीन भू-अर्जन समाहर्ता, चमेरा जल विद्युत परियोजना करीयां, चम्बा, जिला चम्बा को उक्त भूमि के अर्जन के लिए आदेश लेने का एतद्वारा निर्देश दिया जाता है।

3. भूमि के रेखांक भू-अर्जन समाहर्ता, चमेरा जल विद्युत परियोजना करीयां, जिला चम्बा के कार्यालय में निरीक्षण किया जा सकता है।

विवरणी

जिला : चम्बा तहसील : चम्बा

गांव	खसरा नं0	रकबा बीघों में
मौखरी (149)	206/1	0 01
	208	6 02
	210/1	0 14
	219/1	1 10
	304/1	1 03
	531/242	0 01

किता .. 6 9 11

शिमला, 15 मई, 2003

संख्या विद्युत-छ(5)-2/2003.—यतः राज्यपाल हिमाचल प्रदेश को यह प्रतीत होता है कि हिमाचल प्रदेश राज्य विद्युत परिषद्,

जो कि भूमि अर्जन अधिनियम, 1894 (1894 का पहला अधिनियम) की धारा 3 के खण्ड (सी0 सी0) के अन्तर्गत सरकार के स्वामित्व और नियन्त्रण के अधीन एक निगम है, के द्वारा अपने व्यय पर सार्वजनिक प्रयोजन के लिए नामतः गांव पांगी, तहसील कल्पा, जिला किन्नौर (हि0 प्र0) में कांसंग विद्युत परियोजना के निर्माण के हेतु भूमि अर्जित करनी अति आवश्यक अपेक्षित है। अतएव एतद्वारा यह अधिसूचित किया जाता है कि उक्त परिषद में जैसा कि नीचे विवरणी में निर्दिष्ट किया गया है उपरोक्त प्रयोजन के लिए भूमि का अर्जन अपेक्षित है।

2. यह अधिसूचना ऐसे सभी व्यक्तियों को, जो इससे सम्बन्धित हो सकते हैं, को जानकारी के लिए भूमि अर्जन अधिनियम, 1894 की धारा 4 के उपबन्धों के अन्तर्गत जारी की जाती है।

3. पूर्वोक्त धारा द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश के राज्यपाल इस समय इस उपक्रम में कार्यरत सभी अधिकारियों, उनके कमचारियों और श्रमिकों को इलाके की किसी भी भूमि में प्रवेश करने तथा सर्वेक्षण करने और उक्त धारा द्वारा अपेक्षित ग्रन्थवा अनुमत सभी ग्रन्थ कार्यों को करने के लिए सहर्ष प्राधिकार देते हैं।

4. अत्यधिक आवश्यकता को ध्यान में रखते हुए हिमाचल प्रदेश के राज्यपाल उक्त अधिनियम की धारा 17 की उप-धारा (4) के अधीन यह भी निर्देश देते हैं कि उक्त अधिनियम की धारा 5-ए के उपबन्ध इस मामले में लागू नहीं होंगे।

3. भूमि के रेखांक का निरीक्षण कार्यालय, भू-अर्जन समाहर्ता, हिमाचल प्रदेश राज्य विद्युत परिषद्, थिसल बैंक भवन, शिमला-3 में किया जा सकता है।

विवरणी

जिला : किन्नौर तहसील : कल्पा

गांव	खसरा नं0	रकबा (हैक्टेयर में)
पांगी खास	893	0 50 67
	894	0 67 92
	891	0 93 74
	892	0 19 74
	616/1	0 03 13
	860/1	0 01 06
	962	0 82 14
	709/1	0 00 07
	734/1	0 04 12
	768/1	0 00 56
	790/1	0 00 33
	791/1	0 00 93
	792/1	0 01 00
	793	0 00 93
	762	0 00 88
	764	0 00 48
	765	0 05 58
	729/1	0 05 42
	1058/999/1	0 08 32
	698/1	0 02 16
	797/1	0 00 66

किता .. 21 3 49 31

आदेश द्वारा,

हस्ताक्षरित/-
सचिव।

शिमला, 17 मई, 2003

संख्या एम0 पी0 पी0-ई(1)-18/2002.—राज्य सरकार ने, माननीय उच्च न्यायालय हिमाचल प्रदेश द्वारा सी0 पी0 डब्ल्यू संख्या 2002 का 757 नामतः अरविन्द शर्मा बनाम हिमाचल प्रदेश सरकार और अन्य में 29-4-2003 को पारित आदेश के

अनुमरण में इस विभाग की अधिसूचना संख्या एम0 पी0 पी0-ए(7)-1/98, तारीख 26-4-2001 को, अधिसूचना संख्या एम0 पी0 पी0-ई(1)-18/2002 तारीख 2-5-2003 द्वारा विध्वस्त कर दिया है।

और भारत के माननीय उच्चतम न्यायालय ने विशेष अनुमति याचिका (सिविल) संख्या 8691/2003 नामतः एस0 एम0 गुप्ता बनाम अरविन्द शर्मा और अन्य में, तारीख 9-5-2003 के आदेश द्वारा माननीय उच्च न्यायालय हिमाचल प्रदेश के 29-4-2003 के परिवादित आदेश पर रोक लगा दी है।

अतः हिमाचल प्रदेश के राज्यपाल, माननीय उच्चतम न्यायालय के तारीख 9-5-2003 के आदेश के अनुपालन में, इस सरकार की अधिसूचना संख्या एम0 पी0 पी0-ई(1)-18/2002 तारीख 2-5-2003 के कार्यान्वयन (आदेशन) पर तब तक के लिए रोक लगाते हैं जब तक कि माननीय उच्चतम न्यायालय का रोक आदेश (स्टे साइडर) प्रवर्तन में रहता है।

आदेश द्वारा,

हस्ताक्षरित/-
अतिरिक्त मुख्य सचिव।

{Authoritative English text of this Department Notification No. MPP-E(1)-18/2002 dated 17th May, 2003 as required under Article 348(3) of the Constitution of India}.

Shimla-2, the 17th May, 2003

No. MPP-E(1)-18/2002.—WHEREAS the State Government, in pursuance to the order dated 29-4-2003 of the Hon'ble High Court of Himachal Pradesh passed in CWP No. 757 of 2002 titled as "Arvind Sharma v/s State of H. P. and Others", rescinded this Department Notification No. MPP-A(7)-1/98 dated 26-4-2001 vide Notification No. MPP-E(1)-18/2002 dated 2-5-2003.

AND WHEREAS the Hon'ble Supreme Court of India vide order, dated 9-5-2003 in Special Leave Petition (Civil) No. 8691/2003 titled as "S. S. Gupta v/s. Arvind Sharma and Others" has stayed the impugned order of the Hon'ble High Court of Himachal Pradesh dated 29-4-2003.

Now THEREFORE the Governor, of Himachal Pradesh, in compliance with the order of the Hon'ble Supreme Court dated 9-5-2003, is pleased to stay the operation of this Government Notification No. MPP-E(1)-18/2002 dated 2-5-2003 till the stay order of the Hon'ble Supreme Court remains in operation.

By order,

Sd/-
Addl. Chief Secretary.

लोक निर्माण विभाग

अधिसूचना

शिमला-2, 23 मई, 2003

संख्या पी0 बी0 डब्ल्यू(बी)ए(7) 1-66/2002.—यतः हिमाचल प्रदेश के राज्यपाल को यह प्रतीत होता है कि हिमाचल प्रदेश सरकार को सरकारी व्यय पर सार्वजनिक प्रयोजन हेतु नामतः गांव कुलाहडीवाला, तहसील कसीली, जिला सोलन में बरोटीवाला-गुनाही सड़क के निर्माण हेतु भूमि अर्जित करनी अपेक्षित है। अतएव एतद्वारा यह अधिसूचित किया जाता है कि उक्त परिक्षेत्र में जैसा कि निम्न विवरणी में निदिष्ट किया गया है, उपरोक्त प्रयोजन के लिए भूमि का अर्जन अपेक्षित है।

2. यह अधिसूचना ऐसे सभी व्यक्तियों को, जो इससे सम्बन्धित हो सकते हैं, की जानकारी के लिए भूमि अर्जन अधिनियम, 1894 की धारा 4 के उपबन्धों के अन्तर्गत जारी की जाती है।

3. पूर्वोक्त धारा द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्यपाल, हिमाचल प्रदेश इस समय इस उपक्रम में कार्यरत सभी अधिकारियों, उनके कर्मचारियों और श्रमिकों को इलाके की किसी भी भूमि में प्रवेश करने और सर्वेक्षण करने तथा उस धारा द्वारा अपेक्षित अथवा अनुमत अन्य सभी कार्यों को करने के लिए महर्ग प्राधिकार देते हैं।

4. कोई भी हितवद्ध व्यक्ति जिसे उक्त परिक्षेत्र में कथित भूमि के अर्जन पर कोई आपत्ति हो तो वह इस अधिसूचना के प्रकाशित होने के तीस (30) दिन की अवधि के भीतर लिखित रूप में भू-अर्जन समाह्वान, लोक निर्माण विभाग, विन्टर फ़िल्ड, शिमला के समक्ष अपनी आपत्ति दायर कर सकता है।

विस्तृत विवरणी

जिला : सोलन		तहसील : कसीली	
गांव	खसरा न०	खेत	वीधा विस्वा
कुलाहडीवाला	339	0	06
	115	0	15
	64	0	11
	84	0	04
	56	2	15
	379	0	15
	416	0	14
	24	2	10
	57	0	07
	433	1	07
	434	1	01
	438	0	08
	428	1	09
	324	0	12
	394	0	14
	104	0	11
	141	0	02
	351	0	02
	362	0	08
	23	1	11
	112	0	07
	91	0	10
	140	0	01
	424	0	03
	436	0	10
	435	0	17
	510	0	04
	90	0	10
	142	0	04
	83	7	06
	353	1	02
	387	0	10
	432	0	08
	17	1	03
	100	2	16
	143	0	11
	330/1	2	16
	95	0	08
	431	0	10
	427	0	01
	117	1	19
किता ..	41	39	18

आदेश द्वारा,

हस्ताक्षरित/-
प्रधान सचिव।

भाग-2—वैधानिक नियमों को छोड़कर विभिन्न विभागों के अध्यक्षों और जिला मजिस्ट्रेटों द्वारा अधिसूचनाएं इत्यादि

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Dharamshala, the 19th May, 2003

No. KAN/STA/Cancellations/02-03/4581-4604.—It is notified that the information for all concern registered certificates issued under the Himachal Pradesh General Sales Tax Act, 1968 and Central Sales Tax Act, 1956 in respect of following dealers have been cancelled from the date mentioned against each :—

Sl. No. 1	Name of the dealer 2	GST/CST R. C. No. 3	Date of cancellation 4
1.	M/s Anand Pharmaceuticals Kasba Kohason	6779/5004	11-4-2002
2.	H. M. Enterprises K. B. Dharamshala	8283/6472	2-4-2002
3.	M/s Gram Panchayat, Kajlot	1024/-	2-4-2002
4.	M/s Radha Krishan Traders Jaisinghpur	7533/5765	26-4-2002
5.	M/s Ashok Kumar Government Contractor Kangra	6937/5755	1-6-2002
6.	Modern Enterprises, Kangra	6926/4655	5-6-2002
7.	Brahma Nand Sharma Government G. M. Nagrota Bagwan.	2451/682	5-6-2002
8.	M/s Nirmala Sports Nagrota Bagwan	7471/5698	6-6-2002
9.	Atul Electronics Nagrota Bagwan	6693/4924	6-6-2002
10.	Diwan Chand Ghasita Mal Damtal	3506/1713	2-7-2002
11.	Sigma Electronics Kangra	7331/5553	5-7-2002
12.	M/s Bhagwan Dass Gopal Krishan Mangwal	2167/373	5-7-2002
13.	M/s Universal Trading Agency, Dhaliara	6012/4231	2-8-2002
14.	M/s Top Gear Automobiles, Dharamshala	7643/5862	2-8-2002
15.	M/s Damtal Flour and Food Pvt. Ltd. Damtal.	6048/4272	1-8-2002
16.	M/s Awasthi Traders Shahpur	7490/5717	18-9-2002
17.	M/s Kishar Watch Co. K. B. Dharamshala	3259/1463	19-9-2002
18.	M/s Allied Corporation Nurpur	5490/3596	12-9-2002
19.	M/s Karam Enterprises, Nagri	7420/5643	21-9-2002
20.	M/s Mahaveer Trading Co. Damtal	7831/6053	12-9-2002
21.	M/s Himachal Cooperative Cold Store Ltd., Nagrota Bagwan.	4487/2656	5-9-2002
22.	M/s Rajindra Industry, Surajpur	5434/3634	21-10-2002
23.	M/s Davinder Singh Rana Government Contractor, Trilokpur.	8804/6844	20-10-2002
24.	M/s Pawan Kumar Gaurab Kumar, Pragpur	5184/3378	18-10-2002
25.	M/s Kishan Chand Pritam Chand, Santla	4176/2354	19-10-2002
26.	M/s Deepak Rai Abrol and Sons, K. B. Dharamshala.	4688/2865	11-11-2002
27.	M/s Ram Dass and Co. Damtal	4623/2800	20-11-2002
28.	M/s Krishan Kumar Sood, Holta Camp, Palampur.	6382/4613	18-11-2002
29.	M/s Royal Enterprises, Jawalamukhi	6306/4539	3-12-2002
30.	M/s United Traders, Kangra	3282/1494	28-10-2002
31.	M/s District Food and Supply Officer Dharamshala.	1660/203	8-1-2003
32.	M/s Azad General Store, Rait	3724/1962	2-1-2003
33.	M/s Gur Parkash Mahajan Government Contractor Shahpur	7009/5229	30-1-2003
34.	The Indian Hume Pipe, Garoh	6557/4786	31-1-2003
35.	C. K. Enterprises, Bharmat	7221/5841	01-01-2003
36.	M/s Goldy General Store, Dehra	4626/2803	30-1-2003
37.	Himachal Castings, Toki	6649/4877	11-2-2003
38.	M/s Himachal Foundry and Engineering Industry Chhani	3564/1773	17-2-2003
39.	M/s Mid Town Departmental Store, Palampur.	6546/4775	28-2-2003
40.	M/s Prem Kumar Vikram Sehgal, Kangra	3927/2121	14-6-2002
41.	M/s Himachal Electronics, K. B. Dharamshala	5009/3063	2-5-2002
42.	M/s Aggarwal Petro Chemicals, Gaggal	7526/5748	10-5-2002
43.	M/s Vikas Traders, Yol Camp	6262/4490	16-5-2003
44.	M/s Abhan Furniture House, Yol	7083/5304	6-6-2002
45.	M/s Ajudhya Distillery, Kalu-Di-Hatti Palampur.	7736/5957	16-12-2002
46.	M/s Jai Automobiles, Ujjain	6098/4325	3-9-2002
47.	M/s United Electronics, Dharamshala	5765/3961	31-12-2002

Sd/-

Assistant Excise and Taxation Commissioner,
Kangra at Dharamshala.

भाग-3—अधिनियम, विधेयक और विधेयकों पर प्रवर समिति के प्रतिवेदन, वैधानिक नियम तथा हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश हाई कोर्ट, फाईनैशियल कमिशनर तथा कमिशनर आफ इन्कम टैक्स द्वारा अधिसूचित आदेश इत्यादि

मुद्रण एवं लेखन सामग्री विभाग

कारण विहित आयु में छूट के लिये मात्र नहीं होगा :

अधिसूचना

शिमला-2, 17 मई, 2003

संख्या मुद्रण (बी) 2-14/99.—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 309 के परन्तु द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश लोक सेवा आयोग के परामर्श से, मुद्रण एवं लेखन सामग्री विभाग, हिमाचल प्रदेश में संशोधक वर्ग-III (अराजपत्रित) अलिपिक वर्गीय सेवाएं पद के लिए इस अधिसूचना से संलग्न उपावन्ध "क" के अनुसार भर्ती एवं प्रोन्नति नियम बनाते हैं, अर्थात् :—

1. संक्षिप्त नाम और प्रारम्भ.—(i) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश मुद्रण एवं लेखन सामग्री विभाग संशोधक, वर्ग-III (अराजपत्रित) अलिपिक वर्गीय सेवाएं भर्ती एवं प्रोन्नति नियम, 2003 है।

(ii) ये नियम राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से प्रवृत्त होंगे।

2. निरसन और व्याप्तियां.—(i) इस विभाग की अधिसूचना संख्या 14-26/75-अरोम(स्वा)-II तारीख 20-9-1979 द्वारा अधिसूचित हिमाचल प्रदेश, मुद्रण एवं लेखन सामग्री विभाग तृतीय श्रेणी (लिपिक वर्गीय तथा तकनीकी) सेवाएं (भर्ती, पदोन्नति तथा अन्य शर्तें) नियम, 1979 का एतद द्वारा उस विस्तार तक निरसन किया जाता है जहां तक कि ये संशोधक के पद को लागू है।

(ii) ऐसे निरसन के होते हुए भी उपर्युक्त उप-नियम (1) के अधीन इस प्रकार निरसित नियमों के अधीन की गई कोई नियुक्ति, बात या कार्रवाई इन नियमों के अधीन विधिमान्य रूप में की गई समझी जाएगी।

आदेश द्वारा,

पी० सी० कपूर,
सचिव (मुद्रण व लेखन)।

उपावन्ध-"क"

हिमाचल प्रदेश मुद्रण एवं लेखन सामग्री विभाग में संशोधक, वर्ग-III (अराजपत्रित) पद के लिए भर्ती एवं प्रोन्नति नियम

- | | |
|---|---|
| 1. पद का नाम | संशोधक |
| 2. पदों की संख्या | 2 (दो) |
| 3. वर्गीकरण | वर्ग-III (अराजपत्रित) अलिपिक वर्गीय सेवाएं। |
| 4. वेतनमान | रु 4020-120-4260-140-4400-150-5000-160-5800-200-6200. |
| 5. चयन पद अथवा अचयन पद | अचयन |
| 6. सीधी भर्ती किए जाने वाले व्यक्तियों के लिये आयु। | 18 से 45 वर्ष : |

परन्तु सीधी भर्ती के लिए ऊपरी आयु सीमा तदर्थ या संविदा पर नियुक्त किए गए पहले से सरकार की सेवा में नियुक्त व्यक्तियों सहित अभ्यर्थियों को लागू नहीं होगी।

परन्तु यह और कि यदि तदर्थ आधार पर नियुक्त किया गया अभ्यर्थी इस रूप में नियुक्ति की तारीख को अधिक आयु का हो गया हो, तो वह तदर्थ या संविदा के आधार पर नियुक्ति के

7. सीधी भर्ती किए जाने वाले व्यक्तियों के लिए अपेक्षित न्यूनतम शैक्षणिक और अन्य अर्हताएं।

(क) अनिवार्य अर्हताएं :

(i) किसी मान्यता प्राप्त विश्व-विद्यालय/बोर्ड से 10+2 या इसके समकक्ष।

(ii) किसी सरकारी/अर्ध सरकारी प्रिंटिंग प्रेस या ख्याति प्राप्त निजी प्रिंटिंग प्रेस में प्रूफ रीडिंग का कम से कम 3 वर्ष का अनुभव।

(ख) वांछनीय अर्हताएं :

हिमाचल प्रदेश की रुढ़ियों, रीतियों और बोलियों का ज्ञान और प्रदेश में विद्यमान विशिष्ट दशाओं में नियुक्ति के लिए उपयुक्तता।

आयु : लागू नहीं

शैक्षणिक अर्हताएं : लागू नहीं।

8. सीधी भर्ती किए जाने वाले व्यक्तियों के लिए विहित आयु और शैक्षणिक अर्हताएं प्रोन्नति की दशा में लागू होंगी या नहीं।

आयु : लागू नहीं

शैक्षणिक अर्हताएं : लागू नहीं।

परन्तु यह और कि अनुसूचित जातियों/अनुसूचित जन जातियों तथा अन्य वर्गों के व्यक्तियों के लिए उच्चतम आयु सीमा में उन्नीस छूट दी जा सकेगी जितनी कि हिमाचल प्रदेश सरकार के माध्यम या विशेष आदेशों के अधीन अनुज्ञेय है :

परन्तु यह और कि पब्लिक सेक्टर निगमों तथा स्वायत्त निकायों के सभी कर्मचारियों को जो ऐसे पब्लिक सेक्टर निगमों तथा स्वायत्त निकायों के प्राथमिक गठन के समय ऐसे पब्लिक सेक्टर निगमों/स्वायत्त निकायों में शामिलन से पूर्व सरकारी कर्मचारी थे, सीधी भर्ती में आयु सीमा में ऐसी ही प्रत्यायन दी जायेगी जैसी कि सरकारी कर्मचारियों को अनुज्ञेय है, किन्तु इस प्रकार की स्वायत्त पब्लिक सेक्टर निगमों तथा स्वायत्त निकायों के ऐसे कर्मचारियों को नहीं दी जायेगी जो पञ्चावर्ती ऐसे निगमों/स्वायत्त निकायों द्वारा नियुक्त किये गये थे/किये गये हैं और उन पब्लिक सेक्टर निगमों/स्वायत्त निकायों के प्राथमिक गठन के पश्चात् ऐसे निगमों/स्वायत्त निकायों की सेवा में अन्तिम रूप में शामिल किये गये हैं/किए गए थे।

(1) सीधी भर्ती के लिए आयु सीमा की गणना उस वर्ष के 31 अक्टूबर से की जायेगी जिसमें कि पद (पदों) को, यथास्थिति आवेदन आमन्त्रित करने के लिए विज्ञापित किया जाता है या नियोजनालयों को अधिसूचित किया जाता है।

(2) अन्यथा गृहीत अभ्यर्थियों की दशा में सीधी भर्ती के लिए आयु सीमा और अनुभव आयोग के विवेकानुसार शिथिल की जा सकेगी।

9. परीक्षा की अवधि, यदि कोई हो।

दो वर्ष, जिसका एक वर्ष से अधिक ऐसी और अवधि के लिए विस्तार किया जा सकेगा जैसा कि सक्षम प्राधिकारी विशेष परिस्थितियों में और लिखित कारणों से आदेश दें।

10. भर्ती को पद्धति—भर्ती सीधी होगी या प्रोन्नति या प्रतिनियुक्ति या स्थानान्तरण द्वारा और विभिन्न पद्धतियों द्वारा भरे जाने वाली रिक्तियों की प्रतिशतता।

शत-प्रतिशत प्रोन्नति द्वारा ऐसा न होने पर सीधी भर्ती द्वारा।

11. प्रान्ति, प्रतिनियुक्ति या स्थानान्तरण की दशा में श्रेणियाँ जिनसे प्रोन्नति, प्रतिनियुक्ति या स्थानान्तरण किया जाएगा।

प्रतिवाचकों में से प्रोन्नति द्वारा जिनका तीन वर्ष का नियमित सेवाकाल या ग्रेड में की गई लगातार तदर्थ सेवा, यदि कोई हो, सहित संयुक्त नियमित सेवा-काल हो।

(1) प्रोन्नति के सभी मामलों में, पद पर नियमित नियुक्ति से पूर्व सम्भरण पद में की गई लगातार तदर्थ सेवा, यदि कोई हो, प्रोन्नति के लिये इन नियमों में यथाविहित सेवा-काल के लिए, इस शर्त के अधीन रहते हुए गणना में ली जाएगी, कि सम्भरण प्रवर्ग में तदर्थ नियुक्ति/प्रोन्नति भर्ती एवं प्रोन्नति नियमों के उपबन्धों के अनुसार चयन की उचित स्वीकार्य प्रक्रिया को अपनाने के पश्चात् की गई थी:

परन्तु यह कि उन सभी मामलों में जिनमें कोई कनिष्ठ व्यक्ति सम्भरण पद में अपने कुल सेवा-काल (तदर्थ आधार पर की गई सेवा सहित जो नियमित सेवा/नियुक्ति के अनुसरण में हो) के आधार पर उपर्युक्त निदिष्ट उपबन्धों के कारण विचार किए जाने का पात्र हो जाता है, वहाँ उससे वरिष्ठ सभी व्यक्ति विचार किए जाने के पात्र समझे जायेंगे और विचार करने समय कनिष्ठ व्यक्ति से ऊपर रखे जाएंगे:

परन्तु उन सभी पदधारियों की, जिन पर प्रोन्नति के लिए विचार किया जाना है कम से कम तीन वर्ष न्यूनतम अर्हता सेवा या पद के भर्ती एवं प्रोन्नति नियमों में विहित सेवा इनमें से जो भी कम हो, होगी:

परन्तु यह और भी कि जहाँ कोई व्यक्ति पूर्वगामी परन्तु की अपेक्षाओं के कारण प्रोन्नति किए जाने सम्बन्धी विचार के लिए अपात्र हो जाता है, वहाँ उससे कनिष्ठ व्यक्ति भी ऐसी प्रोन्नति के विचार के लिए अपात्र समझा जाएगा/जाएंगे।

स्पष्टीकरण.—अन्तिम परन्तु के अन्तर्गत कनिष्ठ पदधारी प्रोन्नति के लिए अपात्र नहीं समझा जाएगा यदि वरिष्ठ अपात्र व्यक्ति भूतपूर्व सैनिक है जिसे डिमो-बिलार्डिज ग्रामंड फोर्सिज परसोनल (रिजर्वेशन ग्राफ वकैन्सीज इन हिमाचल स्टेट नान-टैक्नीकल सर्विजिज) रुल्ज, 1972 के नियम 3 के प्रावधानों के अन्तर्गत भर्ती किया गया हो तथा इसके अन्तर्गत वरीयता लाभ दिए गए हों या जिसे ऐक्स-सर्विसमैन (रिजर्वेशन ग्राफ वकैन्सीज इन दी हिमाचल प्रदेश टैक्नीकल सर्विजिज) रुल्ज, 1985 के नियम 3 के प्रावधानों के अन्तर्गत भर्ती किया गया हो इसके अन्तर्गत वरीयता लाभ दिए गए हों।

(2) इसी प्रकार स्थायीकरण के सभी मामलों में ऐसे पद पर नियमित नियुक्ति/प्रोन्नति से पूर्व सम्भरण पद पर की गई लगातार तदर्थ सेवा, यदि कोई हो, सेवाकाल के लिए गणना में ली जायेगी, यदि तदर्थ नियुक्ति/प्रोन्नति उचित चयन के पश्चात् और भर्ती एवं प्रोन्नति नियमों के उपबन्धों के अनुसार की गई थी:

परन्तु की गई उपर्युक्त निदिष्ट तदर्थ सेवा को गणना में लेने के पश्चात् जो स्थायीकरण होगा उसके फलस्वरूप पारस्परिक वरीयता अपरिवर्तित रहेगी।

12. यदि विभागीय प्रोन्नति समिति विद्यमान हो, तो उसकी संरचना।

जैसी की सरकार द्वारा समय-समय पर गठित की जाए।

13. भर्ती करने में जिन परिस्थितियों में हिमाचल प्रदेश लोक सेवा आयोग से परामर्श लिया जायेगा।

जैसा कि विधि द्वारा अपेक्षित हो

14. सीधी भर्ती किए जाने वाले व्यक्तियों के लिए अपेक्षा।

किसी सेवा या पद पर नियुक्ति के लिए अभ्यर्थी का भारत का नागरिक होना आवश्यक है।

15. सीधी भर्ती द्वारा पद पर नियुक्ति के लिए चयन।

सीधी भर्ती के मामले में, पद पर नियुक्ति के लिए चयन, मौखिक परीक्षा के आधार पर और यदि, यथास्थिति, हिमाचल प्रदेश लोक सेवा आयोग या अन्य भर्ती प्राधिकरण ऐसा करना आवश्यक या समीचीन समझे, तो लिखित परीक्षा या व्यवहारिक परीक्षा के आधार पर किया जाएगा जिसका स्तर/पाठ्यक्रम, यथास्थिति आयोग/अन्य भर्ती प्राधिकरण द्वारा निर्धारित किया जाएगा।

16. आरक्षण

उक्त सेवा में नियुक्ति, हिमाचल प्रदेश सरकार द्वारा समय-समय पर अनुसूचित जातियों/अनुसूचित जनजातियों/अन्य पिछड़े वर्गों और अन्य प्रवर्गों के व्यक्तियों के लिए सेवा में आरक्षण की आवश्यकता जारी किए गए अनुदेशों के अधीन होगी।

17. विभागीय परीक्षा	लागू नहीं	5. Whether selection post or non-selection post.	Non-Selection
18. शिथिल करने की शक्ति	जहाँ राज्य सरकार की यह राय हो कि ऐसा करना आवश्यक या समीचीन है, वहाँ यह, कारणों को अंगितित करके और हिमाचल प्रदेश लोक सेवा आयोग के परामर्श से, आदेश द्वारा इन नियमों के किन्हीं उपबन्धों को किसी वर्ग या व्यक्तियों के प्रवर्ग या पदों के बाबत शिथिल कर सकेगी।	6. Age for direct recruitment.	Between 18 and 45 years: Provided that the upper age limit for direct recruits will not be applicable to the candidates already in service of the Government including those who have been appointed on <i>ad hoc</i> or on contract basis:

[Authoritative English text of this Department notification No. Mudran(B)2-14/99, dated 17-5-2003 as required under Clause (3) of Article 348 of the Constitution of India].

PRINTING AND STATIONERY DEPARTMENT

NOTIFICATION

Shimla-171 002, the 17th May, 2003

No. Mudran(B)2-14/99.—In exercise of the powers conferred by proviso to Article 309 of the Constitution of India, the Governor, Himachal Pradesh in Consultation with the Himachal Pradesh Public Service Commission is pleased to make the Recruitment and Promotion Rules for the post of Revisor, Class-III (Non-Gazetted) Non-Ministerial services in the department of Printing & Stationery, Himachal Pradesh as per Annexure "A" attached to this notification, namely:—

1. *Short title and commencement.*—(i) These rules may be called the Himachal Pradesh Printing & Stationery department, Revisor, Class-III (Non-Gazetted) Non-Ministerial services, Recruitment and Promotion rules, 2003.

(ii) These rules shall come into force from the date of publication in the Rajpatra, Himachal Pradesh.

2. *Repeal and savings.*—(i) The Himachal Pradesh Printing & Stationery, Department Class-III Ministerial and Technical services Recruitment, Promotion and certain conditions of service rules, 1979 notified vide this Department notification No. 14-26/75-Shromu (Satha)-dated 20-9-1979 are hereby repealed to the extent that these rules are applicable to the post of Revisor.

(ii) Notwithstanding such repeal, any appointment made or anything done or any action taken under sub-rule (1) *supra* shall be deemed to have been made or done or taken under these rules.

By order,

P. C. KAPOOR,
Secretary.

ANNEXURE "A"

RECRUITMENT AND PROMOTION RULES FOR THE POST OF REVISOR (NON-GAZETTED) CLASS-III, IN THE DEPARTMENT OF PRINTING AND STATIONERY HIMACHAL PRADESH

1. Name of the post	Revisor
2. Number of posts	2 (Two).
3. Classification	Class-III (Non Gazetted) Non-Ministerial Services
4. Scale of pay	Rs. 4020-120-4260-140-4400- 150-5000-160-5800-200-6200

Provided further that if a candidate appointed on *ad hoc* basis or on contract basis had become overage on the date he/she was appointed as such he/she shall not be eligible for any relaxation in the prescribed age limit by virtue of his/her such *ad hoc* or contract appointment:

Provided further that upper age limit is relaxable for Scheduled Castes/Scheduled Tribes/Other categories of persons to the extent permissible under the general or special order(s) of the Himachal Pradesh Government:

Provided further that the employees of all the Public Sector Corporations and Autonomous Bodies who happened to be Government Servants before absorption in Public Sector Corporations/Autonomous Bodies at the time of initial constitution of such Corporations / Autonomous Bodies shall be allowed age concession in direct recruitment as admissible to Government servants. This concession will not, however, be admissible to such staff of the Public Sector Corporations/Autonomous Bodies who/were are subsequently appointed by such Corporations/Autonomous Bodies and who are/were finally absorbed in the service of such Corporations/Autonomous Bodies after initial constitution of the Public Sector Corporations/Autonomous Bodies.

(1) Age limit for direct recruitment will be reckoned on the first day of the year in which the post(s) is/are advertised for inviting applications or notified to the Employment Exchanges or as the case may be.

(2) Age and experience in the case of direct recruitment relaxable at the discretion of the Himachal Pradesh Public Service Commission in case the candidate is otherwise well qualified.

7. Minimum educational and other qualifications required for direct recruits.
- Essential Qualification :*
- 10+2 or its equivalent from a recognised University/Board
 - At least three years experience in Proof Reading from any Government/Semi Government Printing Press or Private Printing Press of repute.
- Desirable Qualifications :*
- Knowledge of customs, manners and dialects of Himachal Pradesh and suitability for appointment in the peculiar conditions prevailing in the Pradesh.
8. Whether age and educational qualifications prescribed for direct recruits will apply in the case of the promotees.
- Age :* Not Applicable
- Educational Qualifications :* Not applicable
9. Period of probation, if any.
- Two years subject to such further extension for a period not exceeding one year as may be ordered by the competent authority in special circumstances and reasons to be recorded in writing.
10. Method of recruitment—whether by direct recruitment or by promotion, deputation, transfer and the percentage of posts to be filled in by various methods.
- 100 % by promotion, failing which by direct recruitment.
11. In case of recruitment by promotion, deputation, transfer, grade from which promotion/deputation/transfer is to be made.
- By Promotion from amongst the Copy Holders who possess three years regular service or regular combined with continuous *ad hoc* service, if any, in the grade.
- (1) In all cases of promotion, the continuous *ad hoc* service rendered in the feeder post, if any, prior to regular appointment to the post shall be taken into account towards the length of service, as prescribed in these rules for promotion subject to the conditions that the *ad hoc* appointment/promotion in the feeder category had been made after following proper acceptable process of selection in accordance with the provisions of R & P Rules, provided that in all cases where a junior person becomes eligible for consideration by virtue of his/her total length of service (including the service rendered on *ad hoc* basis followed by regular service/appointment) in the feeder post in view of the provisions referred to above, all persons senior to him/her in the respective category/post/cadre shall be deemed to be eligible for consideration and placed above the junior person in the field of consideration:
- Provided that all incumbents to be considered for promotion shall possess the minimum qualifying service of at least three years or that prescribed in the Recruitment & Promotion Rules for the post, whichever is less:
- Provided further that where a person becomes ineligible to be considered for promotion on account of the requirements of the preceding proviso, the person(s) junior to him/her shall also be deemed to be ineligible for consideration for such promotion.
- Explanation.*—The last proviso shall not render the junior incumbents ineligible for consideration for promotion if the senior ineligible persons happened to be Ex-servicemen recruited under the provisions of Rule 3 of Demobilised Armed Forces Personnel (Reservation of Vacancies in Himachal State Non-Technical Services) Rules, 1972 and having been given the benefit of seniority thereunder or recruited under the provisions of rule 3 of Ex-servicemen (Reservation of vacancies in the Himachal Pradesh Technical Services) Rules, 1985 and having been given the benefit of seniority thereunder.
- (2) Similarly, in all case of confirmation, *ad hoc* service rendered on the feeder post if any, prior to the regular appointment/promotion against such post shall be taken into account towards the length of service if the *ad hoc* appointment/promotion had been made after proper selection and in accordance with the provisions of the R & P Rules:
- Provided that *inter-se* seniority as a result of confirmation after taking into account, *ad hoc* service rendered as referred to above shall remain unchanged.
12. If a Departmental Promotion Committee exists, what is its composition?
- As may be constituted by the Government from time to time.
13. Circumstances under which the H.P.S.C is to be consulted in making recruitment.
- As required under the Law.

14. Essential requirement for a direct recruitment. A candidate for appointment to any service or posts must be a citizen of India.

15. Selection for appointment to the post by direct recruitment. Selection for appointment to the post in the case of direct recruitment shall be made on the basis of viva voce test, if the H.P. Public Service Commission, or other recruiting authority as the case may be, so consider necessary or expedient by a written test or practical test, the standard/syllabus, etc. of which, will be determined by the Commission/other recruiting authority as the case may be.

16. Reservation. The appointment to the service shall be subject to orders regarding reservation in the service for Scheduled Castes/Scheduled Tribes/Other Backward Classes/Other categories of persons issued by the Himachal Pradesh Government from time to time.

17. Departmental examination. Not applicable.

18. Powers to relax. Where the State Government is of the opinion that it is necessary or expedient to do so, it may, by order for reasons to be recorded in writing and in consultation with the H. P. P. S. C., relax any of the provisions of these rules with respect to any class or category of person(s) or post(s).

मुद्रण एवं लेखन सामग्री विभाग

अधिसूचना

शिमला-171 002, 24 मई, 2003

संख्या 2(बी) 2-7/93-मुद्रण(स्था0)—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 309 के परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश लोक सेवा आयोग के परामर्श से, इस विभाग की समसंख्यांक अधिसूचना, तारीख 10-9-1997 द्वारा अधिसूचित हिमाचल प्रदेश मुद्रण एवं लेखन सामग्री विभाग में सहायक नियन्त्रक (लेखन) वर्ग-II (राजपत्रित) भर्ती एवं प्रोन्नति नियम, 1997 में संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात्:—

1. संक्षिप्त नाम और प्रारम्भ.—(I) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश मुद्रण एवं लेखन सामग्री विभाग, सहायक नियन्त्रक (लेखन) वर्ग-I (राजपत्रित) भर्ती एवं प्रोन्नति (प्रथम संशोधन) नियम, 2003 है।

(II) ये नियम राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से प्रवृत्त होंगे।

2. संक्षिप्त नाम का संशोधन.—हिमाचल प्रदेश मुद्रण एवं लेखन सामग्री विभाग, सहायक नियन्त्रक (लेखन) वर्ग-II (राजपत्रित) भर्ती एवं प्रोन्नति नियम, 1997 (जिन्हें इसमें इसके बाद उक्त नियम कहा गया है) के संक्षिप्त नाम में शब्द, चिन्ह और रोमन अंक "वर्ग-II" (राजपत्रित) के स्थान पर "वर्ग-I (राजपत्रित)" शब्द, चिन्ह और रोमन अंक प्रतिस्थापित किए जाएंगे।

3. उपावच "अ" का संशोधन.—उक्त नियमों के उपावच "अ" में:—
(क) स्तम्भ संख्या-3 में शब्द, चिन्ह और रोमन अंक "वर्ग-II (राजपत्रित)" के स्थान पर "वर्ग-I राजपत्रित" शब्द, चिन्ह और रोमन अंक प्रतिस्थापित किए जाएंगे।
(ख) स्तम्भ संख्या-4 के नामने विद्यमान उपवचनों के स्थान पर निम्नलिखित प्रतिस्थापित किए जाएंगे, अर्थात्:—
"7220-220-8100-275-10300-340-11660 रुपये"
(ग) स्तम्भ संख्या-10 में विद्यमान शीर्षक के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात्:—
भर्ती की पद्धति—भर्ती सीधी होगी या प्रोन्नति या प्रतिनियुक्ति या स्थानान्तरण द्वारा और विभिन्न पद्धतियों द्वारा भरे जाने वाले पदों की प्रतिशतता।
(घ) स्तम्भ संख्या 11 के सामने विद्यमान उपवचनों में अंक और शब्द "31-3-1998 तक," जहाँ-जहाँ वे आते हैं, का लोप किया जाएगा।

आदेश द्वारा,
पी0 सी0 कपूर,
मन्त्रि।

[Authoritative English text of this department notification No. 2(B)2-7/93-Mudran dated 24-5-2003 as required under clause (3) of Article 348 of the Constitution of India].

PRINTING AND STATIONERY DEPARTMENT

NOTIFICATION

Shimla-2, the 24th May, 2003

No. 2(B) 2-7/93-Mudran.—In exercise of the powers conferred by proviso to Article 309 of the Constitution of India, the Governor, Himachal Pradesh in consultation with the Himachal Pradesh Public Service Commission, is pleased to make the following rules to amend the Himachal Pradesh Printing & Stationery Department, Assistant Controller (Stationery) Class-II (Gazetted), Recruitment and Promotion Rules, 1997 notified vide this Department Notification of even number, dated 10-9-1997, namely:—

1. Short title and commencement.—(i) These rules may be called the Himachal Pradesh Printing & Stationery Department, Assistant Controller (Stationery) Class-I, (Gazetted) Recruitment and Promotion (1st Amendment) Rules, 2003.

(ii) These rules shall come into force from the date of its publication in the Rajpatra, Himachal Pradesh.

2. Amendment of short title.—In short title of the Himachal Pradesh Printing & Stationery Department, Assistant Controller (Stationery) Class-II (Gazetted) Recruitment and Promotion Rules, 1997 (hereinafter referred to as the "said rules") for the words, sign and Roman figure, "Class-II (Gazetted)" the word, sign and Roman figure, "Class-I (Gazetted)" shall be substituted.

3. Amendment of Annexure "A".—In Annexure "A" to the said rules:—

(a) In column No. 3 for the word, sign and Roman figure, "Class-II (Gazetted)," the word, sign and Roman figure, "Class-I (Gazetted)," shall be substituted.

(b) For the existing provision against column No. 4, the following shall be substituted, namely:—
"Rs. 7220-220-8100-275-10300-340-11660".

(c) In column No. 10 for the existing title the following shall be substituted, namely:—

Method of recruitment, whether by direct recruitment or by promotion, deputation transfer and the percentage of posts to be filled in by various methods; and

(d) In the existing provisions against Column No. 11 the word and figure, "upto 31-3-1998", wherever appearing shall be deleted.

By order,
P. C. KAPOOR,
Secretary.

भाग 4-स्थानीय स्वायत्त शासन, म्युनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड, नोटिफाइड और टाऊन एरिया तथा पंचायती राज विभाग

-शून्य-

भाग-5-वैयक्तिक अधिसूचनाएं और विज्ञापन

व अदालत जनाब केवल राम सेहजल, सहायक समाहर्ता प्रथम श्रेणी सदर
जिला विलासपुर (हि0 प्र0)

मिसल नं0	तारीख मरजुआ	तारीख पेशी
17/9 अफ 2003	1-5-2003	17-6-2003

1. रमेश चन्द सुपुत्र त्रिलोक सिंह, निवासी छडोल जटां, परगना व तहसील सदर, 2. अमी चन्द जिला विलासपुर (हि0 प्र0) ।

बनाम

1. यशवन्त सिंह सुपुत्र जगरनाथ, 2. विद्या देवी सुपुत्री जगरनाथ, 3. मदन लाल सुपुत्र गंगा राम, 4. रोजनी देवी पत्नी मदन लाल, निवासी छडोल जटां, परगना व तहसील सदर, जिला विलासपुर (हि0 प्र0) । 5. संजय, सुपुत्र रंगीला राम राव, निवासी गोमालपुर, तहसील सरकाषाट, 6. ब्रह्मी देवी पत्नी रंगीला राम राव, जिला मण्डी, हि0 प्र0 ।

वरहवास्त अधीन धारा 123 हिमाचल प्रदेश भू-सुधार अधिनियम वावत करने तकसीम अराजो खाता/खतौनी नं0 24/32 खसरा नं0 90 रकबा तादादी 2-10 बिघा बाक्य मौजा छडोल जटां, परगना व तहसील सदर, जिला विलासपुर, हि0 प्र0 हस्त नकल जमाबन्दी वर्ष 1995-96 व नकशा (अ) ।

उपरोक्त मुकद्दमा तकसीम में प्रतिवादीगण नं0 2 से 6 को इस न्यायालय द्वारा कई बार समन जारी किया गया परन्तु तामील न हो सकी अतः इस न्यायालय को मन्ट्यू के लिए यह सिद्ध हो चुका है कि उपरोक्त प्रतिवादीगण को तामील माधायन तरीका से नहीं हो सकती है इसलिए इस राजपत्र इशतहार द्वारा प्रतिवादीगण नं0 2 से 6 तक को सूचित किया जाता है कि वह दिनांक 17-6-2003 को इस मुकद्दमा की पैरवी हेतु व्यक्तिगत रूप अथवा किसी अधिवक्ता के माध्यम से इस न्यायालय में उपस्थित आये अन्यथा अनुपस्थिति को अत्रस्था में एक पक्षीय कार्यवाही अमल में लाई जायेगी तथा बाद में किसी प्रकार की आपत्ति अथवा अनुरोध नहीं सुना जायेगा ।

आज्ञा दिनांक 17-4-2003 को मेरे हस्ताक्षर व न्यायालय की मोहर महित जारी हुआ ।

मोहर । के0 आर0 सेहजल,
सहायक समाहर्ता प्रथम श्रेणी,
सदर, जिला विलासपुर (हि0 प्र0) ।

PROCLAMATION OF SALE UNDER SECTION 85 OF THE H. P. LAND REVENUE ACT

Whereas arrear of revenue amounting to Rs. 8,21,076.00 has accrued in respect of the estate named Tika Jajri, Mouza Dhatwal, Tehsil Barsar, District Hamirpur holding No. Khewat No. 24, Khatauni No. 24, Khasra No's 2247, 2396 and 2402 area measuring 2K-6M and 1/2 share in khewat No. 25, Khatauni No. 25, Khasra Nos. 2189, 2211, 2237, 2239, 2245, 2258, 2286, 2288, 2302, 2362, 2392, 2504, 2680, 2733, 2655, 3179, 3247, 3249, 3268, 3269, 3274, 3275, 3287, 3290, 3293, 3303, 3320, 3327 and 3337 total area measuring 111K-1M situated in Tika Jajri, Mouza Dhatwal, Tehsil Barsar, District Hamirpur in estate and the sanction has been accorded by the Deputy Commissioner (Exercising the Powers of Commissioner) under section 81 of the H.P. Land Revenue Act, 1953 to the sale of the immovable property, detailed in the annexed schedule for the recovery of the said arrear, this is to give notice that the said immovable property will be sold by auction at Village Jajri on the 12th day of June, 2003 at 11.30 A.M. O' clock. Land revenue amounting to Rs.... per annum is assessed on the above said estate payable in respect of the said holding. Any person intending to claim a right of pre-emption on pain of forfeiting the right give notice of his intention

to me on office day before that fixed above for the sale. The sale will be made subject to the provisions of section 76, section 85 (d) of the H.P. Land Revenue Act and the following encumbrances, grants, contracts or right of occupancy specially saved by the Financial Commissioner viz. have been ascertained to exist in respect of the property.

SCHEDULE OF PROPERTY OWNER : PIAR SINGH S/O KEHAR SINGH

Khewat No. 24, Khatauni No. 24, Khasra No's 2247, 2396 and 2402 area measuring 2 K-6M and 1/2 share i.e. 55K-10M in Khewat No. 25, Khatauni No. 25, Khasra No's 2189, 2211, 2237, 2239, 2145, 2258, 2286, 2288, 2302, 2362, 2392, 2504, 2680, 2733, 2755, 3179, 3247, 3249, 3268, 3269, 3274, 3275, 3287, 3290, 3293, 3303, 3320, 3327 and 3337 total area measuring 111K-1M situated in Tika Jajri, Mouza Dhatwal, Tehsil Barsar, District Hamirpur (Total land 2K-6M+55K=10M=57K=16M).

Sd/-
District Collector,
Hamirpur.

व अदालत श्री विजय चन्दन, मैरिज आफिसर-कम-उप-मण्डल मैजिस्ट्रेट हमीरपुर, जिला हमीरपुर, हिमाचल प्रदेश

1. श्री नितिन कुमार पुत्र हरनाम सिंह, निवासी गांव घराण, डाकखाना वाड़ी, तहसील व जिला हमीरपुर (हि0 प्र0) ।

2. श्रीमति शशी वाला पुत्री आजाद सिंह, निवासी गांव गलोद, डाकखाना चंगर, तहसील व जिला हमीरपुर (हि0 प्र0)

प्रार्थीगण

बनाम

ग्राम जनता

प्रार्थना-पत्र जेर धारा 16 ऑफ स्पेशल मैरिज ऐक्ट, 1954 के अन्तर्गत शादी पंजीकरण वारे ।

उपरोक्त मुकद्दमा में श्री नितिन कुमार व श्रीमती शशी वाला ने इस अदालत में प्रार्थना-पत्र पेश किया है कि उन्होंने दिनांक 26-4-2003 को हिन्दु रीति-रिवाज अनुसार अनियारी देवी मन्दिर में शादी की है जिसे स्पेशल मैरिज ऐक्ट, 1954 के अन्तर्गत पंजीकृत किया जावे ।

अतः ग्राम जनता व उनके रिश्तेदारों को इस इशतहार द्वारा सूचित किया जाता है कि उक्त शादी पंजीकरण करने वारे किसी व्यक्ति को कोई उजर या एतराज हो तो वह दिनांक 17-6-2003 को सुबह 10.00 बजे या इससे पहले असाततन या वकालतन हाजर अदालत होकर पेश करें अन्यथा शादी पंजीकृत करने वारे आगामी आवश्यक कार्यवाही अमल में लाई जावेगी ।

आज दिनांक 14-5-2003 को मेरे हस्ताक्षर व मोहर अदालत में जारी किया गया ।

मोहर ।

विजय चन्दन,
मैरिज आफिसर-कम-उप-मण्डल मैजिस्ट्रेट,
हमीरपुर, जिला हमीरपुर, हिमाचल प्रदेश ।

ब अदालत श्री नेक राम ठाकुर, तहसीलदार एवं कार्यकारी दण्डाधिकारी,
तहसील धर्मशाला, जिला कांगड़ा, हिमाचल प्रदेश

ब अदालत श्री जगदीश राम, तहसीलदार-कम-कार्यकारी दण्डाधिकारी,
खुण्डियां, जिला कांगड़ा, हिमाचल प्रदेश

मुकद्दमा नं० :

निर्मला देवी बनाम आम जनता।

विषय—प्रार्थना-पत्र जेर धारा 13(3) हिमाचल प्रदेश पंजीकरण अधिनियम, 1969.

नोटिस बनाम आम जनता।

श्रीमती निर्मला देवी पत्नी श्री संजय कुमार, निवासी अपर घड़ी, तहसील धर्मशाला, जिला कांगड़ा ने इस अदालत में शपथ-पत्र सहित मुकद्दमा दायर किया है कि उसके पुत्र करण की जन्म तिथि दिनांक 1-9-1998 है परन्तु ग्राम पंचायत अपर दाड़ी में जन्म तिथि पंजीकृत न है। अतः इसे पंजीकृत किए जाने के आदेश दिए जाएं। इस नोटिस के द्वारा समस्त जनता को तथा सम्बन्धित सम्बन्धियों को सूचित किया जाता है कि यदि किसी को उपरोक्त बच्चे करण की जन्म तिथि पंजीकरण किए जाने वाले कोई एतराज हो तो वह अपना एतराज हमारे अदालत में दिनांक 16-6-2003 को असाजतन या वकालतन हाजिर आकर अपना एतराज पेश कर सकता है अन्यथा मुताबिक शपथ-पत्र जन्म तिथि पंजीकृत किए जाने वाले आदेश पारित कर दिए जाएंगे।

आज दिनांक 24-4-2003 को हमारे हस्ताक्षर व मोहर अदालत द्वारा जारी किया गया।

मोहर। नेक राम ठाकुर,
तहसीलदार एवं कार्यकारी दण्डाधिकारी,
धर्मशाला, जिला कांगड़ा,
हिमाचल प्रदेश।

ब अदालत श्री एन० आर० ठाकुर, तहसीलदार एवं कार्यकारी दण्डाधिकारी,
तहसील धर्मशाला, जिला कांगड़ा (हि० प्र०)

मुकद्दमा नं० :

श्री शिव चरण बनाम आम जनता।

विषय—प्रार्थना-पत्र जेर धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

नोटिस बनाम आम जनता।

श्री शिव चरण पुत्र श्री नारायण सिंह, निवासी कुठारना, डा० कुठारना, तहसील धर्मशाला, जिला कांगड़ा ने इस अदालत में शपथ-पत्र सहित मुकद्दमा दायर किया है कि उसको पुत्र श्याम सिंह की जन्म तिथि 28-8-1997 है परन्तु ग्राम पंचायत कुठारना में जन्म तिथि पंजीकृत न है। अतः इसे पंजीकृत किए जाने के आदेश दिए जाएं। इस नोटिस के द्वारा समस्त जनता को तथा सम्बन्धित रिश्तेदारों को सूचित किया जाता है कि यदि किसी को उपरोक्त बच्चे श्याम सिंह के जन्म पंजीकरण किए जाने वाले कोई एतराज हो तो वह अपना एतराज हमारे अदालत में दिनांक 16-6-2003 को असाजतन या वकालतन हाजिर आकर पेश कर सकता है अन्यथा मुताबिक शपथ-पत्र जन्म तिथि पंजीकृत किए जाने वाले आदेश पारित कर दिए जाएंगे।

आज दिनांक 24-4-2003 को हमारे हस्ताक्षर व मोहर अदालत द्वारा जारी किया गया।

मोहर। एन० आर० ठाकुर,
तहसीलदार एवं कार्यकारी दण्डाधिकारी,
धर्मशाला, जिला कांगड़ा (हि० प्र०)।

बनाम
ग्राम जनता

विषय—प्रार्थना-पत्र जेर धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

श्रीमती जोगिन्दा देवी पत्नी श्री पवन कुमार, निवासी महाल पुखरू, तहसील खुण्डियां, जिला कांगड़ा, हिमाचल प्रदेश ने अदालत में प्रार्थना-पत्र पेश किया है कि उसको लड़की का नाम नेहा घोमान व जन्म तिथि 25-9-1998 पंचायत अभिलेख में दर्ज नहीं करवाया गया है। अब दर्ज करने का आदेश पारित किया जावे।

अतः इस इशतहार द्वारा आम जनता को सूचित किया जाता है कि यदि किसी व्यक्ति को उक्त नाम नेहा घोमान व जन्म तिथि 25-9-1998 पंचायत अभिलेख में दर्ज करने वाले कोई उजर एवं एतराज हो तो वह असाजतन या वकालतन तारीख पेशी 16-6-2003 को अदालत में हाजिर हो कर अपना उजर पेश कर सकता है। वसूत गैर हाजिर एक-तहका कार्यवाही अमल में लाई जा कर नाम व जन्म तिथि दर्ज करने का आदेश पारित कर दिया जाएगा।

यह इशतहार मेरे हस्ताक्षर एवं मोहर अदालत से जारी हुआ।

मोहर। जगदीश राम,
तहसीलदार-कम-कार्यकारी दण्डाधिकारी,
खुण्डियां, जिला कांगड़ा (हि० प्र०)।

ब अदालत श्री केसर राम, तहसीलदार एवं कार्यकारी दण्डाधिकारी,
शाहपुर, जिला कांगड़ा, हिमाचल प्रदेश

श्रीमती अश्वनी देवी पत्नी श्री हरवंश लाल, निवासी गांव व डाकघर डोहव, तहसील शाहपुर, जिला कांगड़ा, हिमाचल प्रदेश।

बनाम
ग्राम जनता

विषय—प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

नोटिस बनाम आम जनता।

श्रीमती अश्वनी देवी पत्नी श्री हरवंश लाल, निवासी गांव व डाकघर डोहव, तहसील शाहपुर ने इस प्रार्थना-पत्र प्रस्तुत किया है कि प्राथिनी के लड़के अंकुश चौधरी पुत्र हरवंश लाल का जन्म दिनांक 23-5-1998 को हुआ है। परन्तु उसकी जन्म तिथि ग्राम पंचायत डोहव के रिकार्ड में दर्ज न करवाई गई है तथा अब दर्ज करने की प्रार्थना की है।

अतः इस इशतहार राजपत्र द्वारा आम जनता को सूचित किया जाता है कि यदि किसी व्यक्ति को अंकुश चौधरी पुत्र हरवंश लाल की जन्म तिथि 23-5-1998 पंचायत रिकार्ड में दर्ज करने में कोई आपत्ति हो तो वह असाजतन या वकालतन दिनांक 16-6-2003 को 10.00 बजे हाजिर आकर अपना एतराज पेश कर सकता है अन्यथा उक्त जन्म तिथि ग्राम पंचायत डोहव को दर्ज करने के आदेश पारित कर दिए जाएंगे।

आज दिनांक 6-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर। केसर राम,
कार्यकारी दण्डाधिकारी,
शाहपुर, जिला कांगड़ा (हि० प्र०)।

व अदालत श्री केसर राम, तहसीलदार कार्यकारी दण्डाधिकारी,
शाहपुर, जिला कांगड़ा, हिमाचल प्रदेश

श्री बलवीर सिंह पुत्र श्री कृष्ण चन्द, निवासी दरगोला, तहसील
शाहपुर, जिला कांगड़ा, हिमाचल प्रदेश ।

बनाम
ग्राम जनता

विषय.—प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण
अधिनियम, 1969.

नोटिस बनाम ग्राम जनता ।

श्री बलवीर सिंह पुत्र श्री कृष्ण चन्द, निवासी दरगोला, तहसील शाहपुर
ने प्रार्थना-पत्र प्रस्तुत किया है कि प्रार्थी की लड़की साक्षी राणा पुत्री
बलवीर सिंह, निवासी दरगोला का जन्म दिनांक 1-6-1999 को हुआ
है परन्तु उसकी जन्म तिथि ग्राम पंचायत बसनूर के रिकार्ड में दर्ज न
करवाई गई है तथा अब दर्ज करने की प्रार्थना की है ।

अतः इस इशतहार राजपत्र द्वारा ग्राम जनता को सूचित किया
जाता है कि यदि किसी व्यक्ति को साक्षी राणा पुत्री श्री बलवीर सिंह
की जन्म तिथि 1-6-1999 पंचायत रिकार्ड में दर्ज करने में कोई आपत्ति
हो तो वह असालतन या वकालतन दिनांक 16-6-2003 को सुबह 10.00
वजे हाज़िर आकर अपना एतराज पेश कर सकता है अन्यथा उक्त
जन्म तिथि ग्राम पंचायत बसनूर को दर्ज करने के आदेश पारित कर
दिए जाएंगे ।

आज दिनांक 6-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से
जारी हुआ ।

मोहर । केसर राम,
तहसीलदार एवं कार्यकारी दण्डाधिकारी,
शाहपुर, जिला कांगड़ा, हिमाचल प्रदेश ।

व अदालत श्री केसर राम, तहसीलदार एवं कार्यकारी दण्डाधिकारी,
शाहपुर, जिला कांगड़ा, हिमाचल प्रदेश

श्री रमेश चन्द पुत्र श्री फिदू राम, निवासी दरीणी, तहसील शाहपुर,
जिला कांगड़ा, हिमाचल प्रदेश ।

बनाम
ग्राम जनता

विषय.—प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण
अधिनियम, 1969.

नोटिस बनाम ग्राम जनता ।

श्री रमेश चन्द पुत्र श्री फिदू राम, निवासी दरीणी, तहसील शाहपुर,
जिला कांगड़ा (हि० प्र०) ने इस अदालत हज़ा में शपथ-पत्र सहित
प्रार्थना-पत्र दायर किया है कि उसकी लड़की कुसम पुत्री रमेश कुमार
का जन्म दिनांक 13-3-1997 को हुआ है लेकिन जन्म तिथि ग्राम
पंचायत के रिकार्ड में दर्ज न करवा सका है तथा अब दर्ज करने की
प्रार्थना की है ।

अतः इस इशतहार राजपत्र हिमाचल प्रदेश द्वारा ग्राम जनता को
सूचित किया जाता है कि यदि किसी व्यक्ति को कुसम पुत्री रमेश
कुमार को जन्म तिथि 13-3-1997 को पंचायत रिकार्ड में दर्ज करने
में कोई आपत्ति हो तो वह असालतन या वकालतन दिनांक 16-6-2003
को सुबह 10.00 वजे हाज़िर आकर अपना एतराज पेश कर सकता
है अन्यथा उक्त जन्म तिथि ग्राम पंचायत में दर्ज करने के आदेश
पारित कर दिए जाएंगे ।

आज दिनांक 6-5-2003 को मेरे हस्ताक्षर व मोहर अदालत
से जारी हुआ ।

मोहर । केसर राम,
तहसीलदार एवं कार्यकारी दण्डाधिकारी,
शाहपुर, जिला कांगड़ा, हिमाचल प्रदेश ।

व अदालत श्री केसर राम, तहसीलदार एवं कार्यकारी दण्डाधिकारी,
शाहपुर, तहसील शाहपुर, जिला कांगड़ा

श्री देश राज पुत्र श्री किरपू राम, निवासी लंजोत, तहसील
शाहपुर ।

बनाम
ग्राम जनता

विषय.—प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण
अधिनियम, 1969.

नोटिस बनाम ग्राम जनता ।

श्री देश राज पुत्र श्री किरपू राम, निवासी लंजोत, तहसील शाहपुर,
जिला कांगड़ा, हिमाचल प्रदेश ने इस अदालत हज़ा में शपथ-पत्र
सहित प्रार्थना-पत्र दायर किया है कि उसके लड़के विशाल कुमार
पुत्र देश राज का दिनांक 18-6-1998 को जन्म हुआ है । परन्तु उसकी
जन्म तिथि ग्राम पंचायत के रिकार्ड में दर्ज न करवा सका है तथा
अब दर्ज करने की प्रार्थना की है ।

अतः इस इशतहार राजपत्र हिमाचल प्रदेश द्वारा सम्बन्धित रिश्तेदारों
व ग्राम जनता को सूचित किया जाता है कि यदि किसी व्यक्ति को
विशाल कुमार पुत्र देश राज की जन्म तिथि 18-6-1998 को पंचायत
रिकार्ड में कोई दर्ज करने में आपत्ति हो तो वह असालतन या वकालतन
दिनांक 16-6-2003 को सुबह 10.00 वजे हाज़िर आकर अपना एतराज
पेश कर सकता है अन्यथा उक्त जन्म तिथि ग्राम पंचायत में दर्ज
करने के आदेश पारित कर दिए जाएंगे ।

आज दिनांक 15-5-2003 को मेरे हस्ताक्षर एवं मोहर अदालत
से जारी हुआ ।

मोहर । केसर राम,
तहसीलदार एवं कार्यकारी दण्डाधिकारी,
शाहपुर, जिला कांगड़ा (हि० प्र०) ।

व अदालत श्री केसर राम, तहसीलदार एवं कार्यकारी दण्डाधिकारी,
शाहपुर, जिला कांगड़ा

श्रीमती पुष्पा देवी पत्नी श्री बुधी सिंह, वासी दरगोला, तहसील
शाहपुर ।

बनाम
ग्राम जनता

विषय.—प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजी-
करण अधिनियम, 1969.

नोटिस बनाम ग्राम जनता ।

श्रीमती पुष्पा देवी पत्नी श्री बुधी सिंह, वासी दरगोला, तहसील
शाहपुर, जिला कांगड़ा, हिमाचल प्रदेश ने इस अदालत हज़ा में
शपथ-पत्र सहित प्रार्थना-पत्र दायर किया है कि उसके लड़के सचिन
कुमार का जन्म दिनांक 5-1-1999 को हुआ था जो कि अज्ञानतावश
ग्राम पंचायत दरगोला के जन्म एवं मृत्यु रजिस्टर में पंजीकृत न करवाया
गया है । अतः पंजीकृत करने के आदेश दिए जाएं ।

अतः इस इशतहार राजपत्र हिमाचल प्रदेश द्वारा सम्बन्धित
रिश्तेदारों व ग्राम जनता को सूचित किया जाता है कि उक्त बच्चे
सचिन कुमार पुत्र बुधी सिंह की जन्म तिथि 5-1-1999 को पंचायत
के रिकार्ड में दर्ज करने में कोई आपत्ति हो तो वह असालतन या
वकालतन दिनांक 16-6-2003 को सुबह 10.00 वजे हाज़िर आकर
अपना एतराज पेश कर सकता है अन्यथा उक्त जन्म तिथि ग्राम
पंचायत में दर्ज करने के आदेश पारित कर दिए जाएंगे ।

आज दिनांक 6-5-2003 को मेरे हस्ताक्षर व मोहर अदालत
से जारी हुआ ।

मोहर । केसर राम,
तहसीलदार एवं कार्यकारी दण्डाधिकारी,
शाहपुर, जिला कांगड़ा (हि० प्र०) ।

व अदालत श्री केसर राम, तहसीलदार एवं कार्यकारी दण्डाधिकारी, शाहपुर, तहसील शाहपुर, जिला कांगड़ा

व अदालत श्री गोपाल दाम चौधरी, नायब तहसीलदार एवं कार्यकारी दण्डाधिकारी, शाहपुर, जिला कांगड़ा (हि0 प्र0)

श्री बालक राम पुत्र श्री दिगती राम, निवासी डिव्वा, डाकघर रिड्कमार, तहसील शाहपुर, जिला कांगड़ा।

श्री स्वर्ण सिंह पुत्र श्री महेशा राम, निवासी गांव कुठमां, डा0 बन्डी, तहसील शाहपुर, जिला कांगड़ा वादी।

बनाम

बनाम

ग्राम जनता

ग्राम जनता

प्रतिवादी।

विषय.—प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

नोटिस बनाम ग्राम जनता।

श्री बालक राम पुत्र श्री दिगती राम, निवासी डिव्वा, डाकघर रिड्कमार, तहसील शाहपुर ने एक प्रार्थना-पत्र प्रस्तुत किया है कि प्रार्थी की लड़की पूजा देवी पुत्री बालक राम का जन्म दिनांक 7-3-1998 को हुआ है। परन्तु उसकी जन्म तिथि ग्राम पंचायत रिड्कमार के रिकार्ड में दर्ज न करवाई गई है तथा अब दर्ज करने की प्रार्थना की है।

श्री स्वर्ण सिंह पुत्र श्री महेशा राम, निवासी गांव कुठमां, डा0 बन्डी, तहसील शाहपुर ने इस न्यायालय में एक प्रार्थना-पत्र गुजारा है कि उसकी लड़की रीना पुत्री स्वर्ण सिंह का जन्म 5-2-1998 को हुआ था जिस का इन्द्राज ग्राम पंचायत कुठमां के अभिलेख में दर्ज ना है। अब दर्ज किया जावे।

अतः इस इशतहार राजपत्र द्वारा ग्राम जनता तथा सम्बन्धित रिजनेदारों को सूचित किया जाता है कि यदि किसी व्यक्ति को पूजा देवी पुत्री बालक राम की जन्म तिथि 7-3-1998 पंचायत रिकार्ड में दर्ज करने में कोई आपत्ति हो तो वह असालतन या वकालतन दिनांक 16-6-2003 को सुबह 10.00 बजे हाजर आकर अपना एतराज पेश कर सकता है। अन्यथा उक्त जन्म तिथि ग्राम पंचायत रिड्कमार को दर्ज करने के आदेश पारित कर दिए जाएंगे।

अतः इस नोटिस द्वारा समस्त जनता तथा सम्बन्धित रिजनेदारों को सूचित किया जाता है कि यदि किसी को इस का नाम दर्ज करने बारे कोई आपत्ति या उजर हो तो वह दिनांक 13-6-2003 को इस न्यायालय में हाजर आवे। अन्यथा सम्बन्धित ग्राम पंचायत को नाम/जन्म तिथि दर्ज करने के आदेश जारी कर दिए जाएंगे।

आज दिनांक 6-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

आज दिनांक 6-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर। केसर राम, तहसीलदार एवं कार्यकारी दण्डाधिकारी, शाहपुर, जिला कांगड़ा।

मोहर। गोपाल दाम चौधरी, नायब तहसीलदार एवं कार्यकारी दण्डाधिकारी, शाहपुर, जिला कांगड़ा (हि0 प्र0)।

व अदालत श्री गोपाल दाम चौधरी, नायब तहसीलदार एवं कार्यकारी दण्डाधिकारी, शाहपुर, जिला कांगड़ा (हि0 प्र0)

व अदालत तहसीलदार एवं कार्यकारी दण्डाधिकारी, शाहपुर, जिला कांगड़ा, हिमाचल प्रदेश

जीतो राम पुत्र फंगू राम, निवासी गांव व डा0 डडम्ब, तहसील शाहपुर, जिला कांगड़ा (हि0 प्र0) प्रार्थी।

श्री रमेश कुमार पुत्र श्री फिदू राम, बानी दरीणी, तहसील शाहपुर, जिला कांगड़ा (हि0 प्र0)

बनाम

बनाम

ग्राम जनता

प्रतिवादी।

प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

विषय.—प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

नोटिस बनाम ग्राम जनता।

श्री जीतो राम पुत्र श्री फंगू राम, निवासी गांव व डा0 डडम्ब, तहसील शाहपुर, जिला कांगड़ा ने इस न्यायालय में एक प्रार्थना-पत्र गुजारा है कि उसके लड़के रवि कुमार का जन्म 4-12-1998 को हुआ था जिसका इन्द्राज ग्राम पंचायत अनसूई के अभिलेख में दर्ज ना है अब दर्ज किया जावे।

श्री रमेश कुमार पुत्र श्री फिदू राम, निवासी दरीणी, जिला कांगड़ा (हि0 प्र0) ने इस अदालत हजा में जपथ-पत्र सहित प्रार्थना-पत्र दायर किया है कि उसके लड़के अक्षय कुमार का जन्म 1-1-1996 को हुआ है परन्तु उसकी जन्म तिथि ग्राम पंचायत के रिकार्ड में दर्ज न करवा सका है तथा अब दर्ज करने की प्रार्थना की है।

अतः इस नोटिस द्वारा समस्त जनता तथा सम्बन्धित रिजनेदारों को सूचित किया जाता है कि यदि किसी को उसका नाम दर्ज करने बारे कोई आपत्ति या उजर हो तो वह दिनांक 12-6-2003 को इस न्यायालय में हाजर आवे अन्यथा सम्बन्धित ग्राम पंचायत को नाम/जन्म तिथि दर्ज करने के आदेश जारी कर दिए जाएंगे।

अतः इस इशतहार राजपत्र, हिमाचल प्रदेश द्वारा ग्राम जनता को सूचित किया जाता है कि यदि किसी व्यक्ति को अक्षय कुमार पुत्र रमेश कुमार की जन्म तिथि 1-1-1996 को पंचायत के रिकार्ड में दर्ज करने में आपत्ति हो तो वह असालतन या वकालतन दिनांक 16-6-2003 को सुबह 10.00 बजे हाजर अदालत आकर अपना एतराज पेश कर सकता है। अन्यथा उक्त जन्म तिथि ग्राम पंचायत में दर्ज करने के आदेश पारित कर दिए जायेंगे।

आज दिनांक 6-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

आज दिनांक 6-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर। गोपाल दाम चौधरी, नायब तहसीलदार एवं कार्यकारी दण्डाधिकारी, शाहपुर, जिला कांगड़ा, (हि0 प्र0)।

मोहर। तहसीलदार एवं कार्यकारी दण्डाधिकारी, शाहपुर, जिला कांगड़ा (हि0 प्र0)।

व अदालत श्री हंस राज भाटिया, तहसीलदार एवं सहायक समाहर्ता प्रथम श्रेणी, वैजनाथ, जिला कांगड़ा, हिमाचल प्रदेश

मुकद्दमा नम्बर 29/Teh./2003

दरस्ती भूमि

1. सीता राम पुत्र श्री खजाना राम, गांव व डाकघर वैजनाथ तहसील वैजनाथ, जिला कांगड़ा, हिमाचल प्रदेश .. प्रार्थी।

बनाम

2. बीर स्तो बियू कम्पनी, वैजनाथ, तहसील वैजनाथ, जिला कांगड़ा, हिमाचल प्रदेश .. प्रत्यार्थी।

दरस्ती भूमि खाता नं० 346 मिन, खतौनी नं० 640, खसरा नम्बर 2060/711/2, रकबा तादादी 0-03-04 हेक्टेयर, वाक्या महाल व मौजा वैजनाथ, तहसील वैजनाथ, जिला कांगड़ा, जमाबन्दी साल 1997-98.

व मुकद्दमा उपरोक्त में प्रतिवादीगण को समन जारी किए गए परन्तु इसकी तामील न हो सकी। अदालत हजा को पूर्ण विश्वास हो चुका है कि प्रतिवादीगण की तामील आमान तरीका से नहीं हो सकती है इसलिए इस इश्तहार राजपत्र द्वारा सूचित किया जाता है कि अदालत हजा में दिनांक 19-6-2003 को प्रातः 10.00 बजे आना नवन या बकालतन हाजर आकर पंरवी मुकद्दमा करे, अन्यथा यकतरफा कार्यवाही अमल में लाई जाएगी। इस तिथि के उपरान्त कोई उजर या एतराज नहीं सुना जाएगा।

आज दिनांक 29-4-2003 को हमारे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

हंस राज भाटिया,
तहसीलदार एवं सहायक समाहर्ता प्रथम श्रेणी,
वैजनाथ, जिला कांगड़ा, हिमाचल प्रदेश।

व अदालत श्रीमती सुषमा वत्स, सहायक समाहर्ता, प्रथम श्रेणी एवं कार्यकारी दण्डाधिकारी फतेहपुर, जिला कांगड़ा, हिमाचल प्रदेश

केस नं० 3/बो०/03

तारीख पेशी 18-6-2003

श्री दबिन्दर सिंह पुत्र रसाल सिंह, साकन रे, तहसील फतेहपुर, जिला कांगड़ा .. प्रार्थी।

बनाम

ग्राम जनता

.. प्रतिवादी।

विषय.—प्रार्थना-पत्र जेर धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

प्रार्थी दबिन्दर सिंह पुत्र रसाल सिंह, साकन रे, तहसील फतेहपुर, जिला कांगड़ा ने प्रार्थना-पत्र पेश किया है कि उसके अपने लड़के का जन्म दिनांक 1-5-1998 को गांव रे में हुआ है। परन्तु उसकी जन्म तिथि ग्राम पंचायत रे के रिकार्ड में दर्ज न करवा सका है तथा दर्ज करने की प्रार्थना की है।

अतः इस इश्तहार राजपत्र, हिमाचल प्रदेश द्वारा ग्राम जनता को सूचित किया जाता है कि यदि किसी व्यक्ति को अभिशेक सिंह पुत्र दबिन्दर सिंह की जन्म तिथि 1-5-1998 को पंचायत रिकार्ड में दर्ज करने में आपत्ति हो तो वह असावतन या बकालतन दिनांक 18-6-2003 को हाजर आकर अपना एतराज पेश कर सकता है अन्यथा उक्त जन्म तिथि पंचायत में दर्ज करने के आदेश पारित कर दिए जायेंगे।

आज दिनांक 8-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

सुषमा वत्स,
कार्यकारी दण्डाधिकारी,
तहसील फतेहपुर, जिला कांगड़ा, हिमाचल प्रदेश।

व अदालत श्रीमती सुषमा वत्स, सहायक समाहर्ता, प्रथम श्रेणी, फतेहपुर, जिला कांगड़ा, हिमाचल प्रदेश

केस नं० 114/तकसीम

तारीख पेशी 17-6-2003

सुदेश कुमारी बगैरा

बनाम

अजीत सिंह बगैरा।

नोटिस बनाम:—1. अमर सिंह पुत्र व 2. श्रीमती करतार देई पुत्री छज्जु राम, 3. नवीन सिंह पुत्र जोगिन्दर सिंह, 4. सुरिन्दर कुमार, 5. मदन गोपाल पुत्र शंकर दास, 6. इन्द्रजीत सिंह पुत्र धर्मे सिंह साकन बरोट, तहसील फतेहपुर, जिला कांगड़ा, हिमाचल प्रदेश।

तकसीम भूमि खाता नं० 60, खतौनी नं० 130, खसरा नं० 1584, रकबा तादादी 0-06-75 है, महाल बरोट, मौजा बरोट, तहसील फतेहपुर, जिला कांगड़ा, हिमाचल प्रदेश।

उपरोक्त फरीकदोयम को कई बार समन जारी किये गये। वरवक्त फरीकदोयम इत्तलाह करने से आनाकानी करते हैं या शादी शुदा, नौकरी पेशा होने के कारण तामील नहीं हो रहे हैं। जिससे साफ जाहिर है कि इनको तामोल साधारण ढंग से नहीं हो रही है।

अतः उपरोक्त फरीकदोयम को बजरिया इश्तहार राजपत्र, हिमाचल प्रदेश द्वारा सूचित किया जाता है कि वह दिनांक 17-6-2003 को प्रातः 10 बजे असावतन या बकालतन हाजर आकर पंरवी मुकद्दमा करें। अन्यथा हाजर न आने की सूरत में यकतरफा कार्यवाही अमल में लाई जायेगी।

आज दिनांक 5-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

सुषमा वत्स,
सहायक समाहर्ता प्रथम श्रेणी,
फतेहपुर, जिला कांगड़ा, हिमाचल प्रदेश।

व अदालत श्रीमती सुषमा वत्स, सहायक समाहर्ता, प्रथम श्रेणी फतेहपुर, जिला कांगड़ा

केस नं० 115/तकसीम

तारीख पेशी 18-6-2003

पंजा

बनाम

रत्न चन्द बगैरा।

नोटिस.—1. रत्न चन्द पुत्र मुख्, 2. किरण बक्शी विधवा महिन्द्र मोहन, 3. ऊषा देवी पुत्री शेर सिंह, 4. दबिन्दर कुमार पुत्र व 5. नीना कुमारी, 6. संध्या कुमारी, 7. इन्द्रा कुमारी पुत्रियां, 8. श्रीमती दीषा विधवा जोगिन्दर मोहन, साकन हीरो देवी, तहसील फतेहपुर, जिला कांगड़ा, हिमाचल प्रदेश।

तकसीम भूमि खाता नं० 177, खतौनी नं० 298 ता 302, खसरा नं० 170, 166, 171, 177, 175, किता-5, रकबा तादादी 0-25-53 है, टीका हीरो देवी।

उपरोक्त फरीकदोयम को कई बार समन जारी किये गये। वरवक्त फरीकदोयम इत्तलाह करने से आनाकानी करते हैं या शादी शुदा, नौकरी पेशा होने के कारण तामील नहीं हो रही है। जिससे साफ जाहिर है कि इनको तामील साधारण ढंग से नहीं हो रही है।

अतः उपरोक्त फरीकदोयम को बजरिया इश्तहार राजपत्र, हिमाचल प्रदेश द्वारा सूचित किया जाता है कि वह दिनांक 18-6-2003 को प्रातः 10 बजे असावतन या बकालतन हाजर आकर पंरवी मुकद्दमा करें। अन्यथा हाजर न आने की सूरत में यकतरफा कार्यवाही अमल में लाई जायेगी।

आज दिनांक 2-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

सुषमा वत्स,
सहायक समाहर्ता प्रथम श्रेणी,
फतेहपुर, जिला कांगड़ा, हिमाचल प्रदेश।

ब अदालत श्रीमती सुषमा बत्स, सहायक समाहर्ता, प्रथम श्रेणी, फतेहपुर
जिला कांगड़ा, हिमाचल प्रदेश

केस नं० 6/तकसीम ।

तारीख पेशी 18-6-2003.

मस्तो बगैरा

बनाम

गणेश ।

नोटिस बनाम.—गणेश पुत्र मस्त राम, साकन मोहली, तहसील
फतेहपुर, जिला कांगड़ा ।

तकसीम भूमि खाता नं० 49, खतीनी नं० 148, ता 160, खसरा
नं० 71, 87, 96, 97, 98, 99, 101, 104, 117, 213, 215,
218, 222, 227, 228, 232, 714, 110, 192, 245, 109,
191, 219, 224, 225, 195, 112, 72, 105, 111, 146,
133, 103, 128, किता 34, रकबा 50-81-83 है०, टीका मोहली,
मौजा मोहली, तहसील फतेहपुर, जिला कांगड़ा, हिमाचल प्रदेश ।

उपरोक्त फरीकदोयम को कई बार समन जारी किये गये । बरवक्त
फरीकदोयम इतनाह कराने से आनाकानी करता है या नौकरी पेशा
होने के कारण तामील नहीं हो रहे हैं । जिससे साफ जाहिर है कि
इनकी तामील साधारण ढंग से नहीं हो रही है ।

अतः उपरोक्त फरीकदोयम को बजरिया इश्तहार राजपत्र, हिमाचल
प्रदेश द्वारा सूचित किया जाता है कि वह दिनांक 18-6-2003 को
प्रातः 10 बजे असालतन या बकालतन हाजर आकर पैरवी मुकदमा
करें । अन्यथा हाजर न आने की सूत में एकतरफा कार्यवाही अमल
में लाई जायेगी ।

आज दिनांक 6-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से
जारी हुआ ।

मोहर ।

सुषमा बत्स,
सहायक समाहर्ता, प्रथम श्रेणी,
फतेहपुर, जिला कांगड़ा, हिमाचल प्रदेश ।

ब अदालत कार्यकारी दण्डाधिकारी, तहसील जस्वां, जिला कांगड़ा
हिमाचल प्रदेश

ब मुकद्दमा : जन्म तिथि प्रमाण-पत्र

रामपाल

बनाम

आम जनता

दरखास्त जेर धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम,
1969.

नोटिस बनाम आम जनता ।

श्री रामपाल पुत्र श्री संध्या दास, बासी पट्टी, तहसील जस्वां ने इस
न्यायालय में दरखास्त दी है कि उसकी पुत्री अंजली शर्मा का
जन्म पंचायत रजिस्टर में गलती से दर्ज नहीं करवाया गया
है । अब दर्ज किया जावे । उसकी पुत्री की जन्म तिथि 24-8-1997
है तथा बच्चे का जन्म गांव पट्टी में हुआ है ।

अतः इस नोटिस द्वारा समस्त जनता तथा सम्बन्धित रिश्तेदारों
को सूचित किया जाता है कि यदि किसी को उसका नाम दर्ज
करवाने वाले कोई आपत्ति अगर हो तो वह दिनांक 12-6-2003
को समय 10 बजे प्रातः स्वयं अथवा किसी न छिन्ते के माध्यम से
हमारे समक्ष अदालत में हाजिर आकर पेश करें । अन्यथा एक
तरफा कार्यवाही अमल में लाई जाएगी ।

आज दिनांक 9-5-2003 को हमारे हस्ताक्षर व मोहर
अदालत से जारी हुआ ।

मोहर ।

हस्ताक्षरित/-
कार्यकारी दण्डाधिकारी,
जस्वां स्थित कोटला,
जिला कांगड़ा (हि० प्र०) ।

ब अदालत श्री राजीव ठाकुर, कार्यकारी दण्डाधिकारी, खुण्डियां,
जिला कांगड़ा, हिमाचल प्रदेश

श्री संजीव कुमार पुत्र श्री रत्न चन्द, महाल निवासी गलोटी, मौजा
महादेव, तहसील खुण्डियां, जिला कांगड़ा (हि० प्र०) ।

बनाम

ग्राम जनता

प्रार्थना-पत्र जेर धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम,
1969.

श्री संजीव कुमार सुपुत्र श्री रत्न चन्द, महाल गलोटी, मौजा महादेव,
तहसील खुण्डियां ने इस कार्यलय में सशपथ प्रार्थना-पत्र दायर
किया है कि इसकी लड़की कुमारी प्रीन्टी राणा का जन्म दिनांक
4-1-1999 को गांव गलोटी, मौजा महादेव में हुआ है । उसका
नाम ग्राम पंचायत खुण्डियां के अभिलेख में अज्ञानतावश दर्ज नहीं
करवाया गया है । अब दर्ज किया जाये ।

इस इश्तहार द्वारा समस्त जनता को सूचित किया जाता है
कि किसी को कु० प्रीन्टी राणा पुत्री संजीव श्री कुमार, महाल गलोटी,
मौजा महादेव के जन्म दिनांक 4-1-1999 के बारे में कोई उजर
हो तो वह अपना उजर दिनांक 12-6-2003 को प्रातः 10.00
बजे अमालतन व बकालतन इस अदालत में हाजिर आवें तथा अपना
उजर पेश करें अन्यथा हाजर न आने की सूत में एक तरफा कार्यवाही
अमल में लाई जावेगी ।

आज दिनांक 5-5-2003 को मेरे हस्ताक्षर व मोहर अदालत
द्वारा जारी किया गया ।

मोहर ।

राजीव ठाकुर,
कार्यकारी दण्डाधिकारी,
खुण्डियां, जिला कांगड़ा (हि० प्र०) ।

ब अदालत श्री आर० पी० शांडिल्य, सहायक समाहर्ता, प्रथम श्रेणी
नूरपुर, जिला कांगड़ा, हिमाचल प्रदेश

केस नं० 25/2002 (तकसीम), खाता नं० 101, उप महाल
चौगान ।

सत्या देवी

बनाम

सतनाम सिंह आदि ।

नोटिस बनाम :

श्री सतनाम सिंह पुत्र श्री रसोल सिंह, निवासी उप महाल चौगान-
नूरपुर ।

मुकद्दमा तकसीम उक्त इस अदालत में विचाराधीन है । अदालत
से उक्त प्रतिवादी को कई बार समन जारी किए गए लेकिन उसकी
तामील नहीं हो पा रही है । अदालत को यह यकीन हो चुका है कि
उसकी तामील अब आसान तरीके से नहीं हो सकती । इस वजह से
मामला लंबित चल रहा है ।

मामला को अग्रिम तारीख पेशी 18-6-2003 रखी गई है ।
उक्त प्रतिवादी को सूचित किया जाता है कि असालतन या बकालतन
तिथि उक्त को समय 10.00 बजे हाजिर अदालत आकर पैरवी
मुकद्दमा करें । गैर हाजरी का सूत में कारवाई जाबता अमल में
लाई जावेगी ।

आज दिनांक 2-5-2003 को मेरे हस्ताक्षर व मोहर अदालत
से जारी हुआ ।

मोहर ।

आर० पी० शांडिल्य,
सहायक समाहर्ता, प्रथम श्रेणी,
नूरपुर, जिला कांगड़ा (हि० प्र०) ।

न्यायालय श्री सोहन लाल शर्मा, कार्यकारी दण्डाधिकारी, थुरल
जिला कांगड़ा, हिमाचल प्रदेश

प्रकृति प्रकरण : जन्म पंजीकरण।

तिथि दायरा : 29-4-2003.

तिथि पेशी : 19-6-2003.

श्री गणपत राम पुत्र श्री बच्चन राम, निवासी नलेहड़, डाकघर व
उप-तहसील थुरल, जिला कांगड़ा (हि० प्र०) ... प्रार्थी।

बनाम

ग्राम जनता

... प्रतिवादीगण।

विषय.—जन्म व मृत्यु अधिनियम, 1969 की 13(3) के अन्तर्गत
जन्म पंजीकरण हेतु याचिका/प्रार्थना-पत्र।

ऐसी अवस्था में जब कि उपरोक्त वर्णित प्रार्थी ने उपरोक्त वर्णित
अधिनियम के तहत अपने पुत्र मणक राम, जो कि दिनांक 4-10-1997
को जन्मा है के जन्म को पंचायत अभिलेख में पंजीकृत करवाने हेतु
प्रकरण दायर किया है। प्रार्थी के अनुसार, ग्राम पंचायत के अभिलेख में
उसके पुत्र का नाम दर्ज नहीं है अतः न्यायालय से आदेश प्राप्त करके
इसे सम्बन्धित ग्राम पंचायत के अभिलेख में दर्ज करवाना
चाहता है। अतः इस एतद् के माध्यम से ग्राम जनता व किसी
भी हितवद्ध व्यक्ति अथवा संस्था को सूचित किया जाता है कि यदि
किसी को मणक राम जो कि तिथि 4-10-1997 को जन्मा है के जन्म
पंजीकरण बारे किसी प्रकार की आपत्ति हो तो वह दिनांक 19-6-2003
को असालतन या वकालतन उपस्थित हो कर न्यायालय में दायर कर
सकता है। अन्यथा इस दिन किसी भी प्रकार की आपत्ति या अनुरोध
प्रस्तुत न होने की दशा में एक पक्षीय कार्यवाही आरम्भ करते हुए
सम्बन्धित ग्राम पंचायत को पंजीकरण के आदेश पारित कर दिए
जाएंगे।

आज दिनांक 29-4-2003 को मेरे हस्ताक्षर व न्यायालय की
मुद्रिका सहित जारी हुआ।

मोहर।

सोहन लाल शर्मा,
कार्यकारी दण्डाधिकारी थुरल,
जिला कांगड़ा, हिमाचल प्रदेश।

न्यायालय श्री मोहन लाल शर्मा, कार्यकारी दण्डाधिकारी, थुरल
जिला कांगड़ा (हि० प्र०)

प्रकृति प्रकरण : जन्म पंजीकरण।

तिथि दायरा : 29-4-2003.

तिथि पेशी : 19-6-2003.

श्री गणपत राम पुत्र श्री बच्चन राम, निवासी नलेहड़, डाकघर व
उप-तहसील थुरल, जिला कांगड़ा (हि० प्र०) ... प्रार्थी।

बनाम

ग्राम जनता

... प्रतिवादीगण।

विषय :—जन्म व मृत्यु अधिनियम, 1969 की धारा 13(3) के
अन्तर्गत जन्म पंजीकरण हेतु याचिका/प्रार्थना-पत्र।

ऐसी अवस्था में जब कि उपरोक्त वर्णित प्रार्थी ने, उपरोक्त वर्णित
अधिनियम के तहत अपने पुत्र देवी लाल जो कि 15-9-1999 को
जन्मा है के जन्म को पंचायत अभिलेख में पंजीकृत करवाने हेतु प्रकरण
दायर किया है। प्रार्थी के अनुसार ग्राम पंचायत के अभिलेख में उसके
पुत्र का नाम दर्ज नहीं है अतः अब न्यायालय से आदेश प्राप्त करके इसे
सम्बन्धित ग्राम पंचायत के अभिलेख में दर्ज करवाना चाहता है।

अतः इस एतद् के माध्यम से ग्राम जनता व किसी भी हितवद्ध व्यक्ति
या संस्था को सूचित किया जाता है कि यदि किसी को देवी लाल, जो
कि 15-9-1999 को जन्मा है के जन्म पंजीकरण के बारे किसी भी प्रकार
की आपत्ति हो तो वह दिनांक 19-6-2003 को न्यायालय में व्यक्तिगत
रूप से अथवा किसी अधिवक्ता के माध्यम से अपनी आपत्ति या अनुरोध
प्रस्तुत कर सकता है। अन्यथा उक्त तिथि को किसी भी प्रकार की
आपत्ति प्रस्तुत न होने की दशा में एक पक्षीय कार्यवाही अमल में लाते
हुए पंजीकरण के आदेश सम्बन्धित ग्राम पंचायत को पारित कर दिए
जाएंगे।

आज दिनांक 29-4-2003 को मेरे हस्ताक्षर व न्यायालय की
मुद्रिका सहित जारी हुआ।

मोहर।

सोहन लाल शर्मा
कार्यकारी दण्डाधिकारी,
थुरल, जिला कांगड़ा (हि० प्र०)।

न्यायालय श्री सोहन लाल शर्मा, कार्यकारी दण्डाधिकारी, थुरल
जिला कांगड़ा, हिमाचल प्रदेश

किस्म प्रकरण : जन्म पंजीकरण।

तिथि दायरा : 30-4-2002.

तिथि पेशी : 18-6-2003.

श्री प्रीतम चन्द पुत्र सैफू श्री राम, निवासी गांव घनियारा, डाकघर
डूहक, उप-तहसील थुरल, जिला कांगड़ा, हिमाचल प्रदेश ... प्रार्थी।

बनाम

ग्राम जनता

... प्रतिवादी।

विषय.—जन्म व मृत्यु अधिनियम, 1969 की धारा 13(3) के
अन्तर्गत जन्म पंजीकरण हेतु याचिका/प्रार्थना-पत्र।

ऐसी अवस्था में, जब कि उपरोक्त वर्णित प्रार्थी ने उपरोक्त
वर्णित अधिनियम के तहत अपने पुत्र विजय कुमार जो कि दिनांक
28-3-1998 को जन्मा है के जन्म को ग्राम पंचायत अभिलेख में
पंजीकृत करवाने हेतु प्रकरण दायर किया है। प्रार्थी के अनुसार
वह अज्ञानतावश अपने पुत्र की जन्म तिथि को सम्बन्धित ग्राम
पंचायत के अभिलेख में दर्ज नहीं करवा सका है। अतः अब
न्यायालय से आदेश प्राप्त करके इसे दर्ज करवाना चाहता है।

अतः इस एतद् के माध्यम से ग्राम जनता व किसी भी हितवद्ध
व्यक्ति को सूचित किया जाता है कि यदि किसी को उपरोक्त विजय
कुमार की जन्म तिथि बारे किसी भी प्रकार की आपत्ति है तो वह
दिनांक 18-6-2003 को असालतन या वकालतन हाजिर हो कर
अपनी आपत्ति या अनुरोध प्रस्तुत कर सकता है। अन्यथा इस दिन
किसी भी प्रकार की आपत्ति पेश न होने की दशा में एकपक्षीय
कार्यवाही अमल में लाते हुए पंजीकरण के आदेश सम्बन्धित ग्राम
पंचायत को पारित कर दिए जाएंगे।

आज दिनांक 30-4-2003 को मेरे हस्ताक्षर व न्यायालय की
मुद्रिका सहित जारी हुआ।

मोहर।

सोहन लाल शर्मा,
कार्यकारी दण्डाधिकारी,
थुरल, जिला कांगड़ा, हिमाचल प्रदेश।

व अदालत श्री सोहन लाल शर्मा, कार्यकारी दण्डाधिकारी, थुरल,
जिला कांगड़ा, हिमाचल प्रदेश।

किस्म मुकद्दमा : जन्म पंजीकरण।

तिथि पेशी : 12-6-2003.

श्रीमती भीना कुमारी पत्नी श्री प्रेम चन्द, निवासी कोतवाल लाहड़,
डाकघर साई, उप-तहसील थुरल, जिला कांगड़ा (हि० प्र०) ... प्रार्थीया।

बनाम

ग्राम जनता

... प्रतिवादी।

विषय : जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969 की धारा
13(3) के तहत आवेदन पत्र।

ऐसी अवस्था में, जबकि उपरोक्त वर्णित प्रार्थीया ने न्यायालय
में उपस्थित होकर अपनी पुत्री तनु कुमारी जो कि 10-4-1997
को जन्मी है, के जन्म को ग्राम पंचायत के अभिलेख में दर्ज करवाने
हेतु आवेदन-पत्र/याचिका, उपरोक्त वर्णित अधिनियम की धारा के
अन्तर्गत दायर किया है। प्रार्थीया के अनुसार वह अज्ञानतावश

अपना पुत्री तनु कुमारी का नाम सम्बन्धित ग्राम पंचायत के अभिलेख में दर्ज नहीं करा सकी है।

अतः इस सूचना के माध्यम से ग्राम जनता व समस्त क्षेत्रवासियों को सूचित किया जाता है कि यदि किसी भी व्यक्ति अथवा संस्था को तनु कुमारी का जन्म तिथि के पंजीकरण बारे किसी प्रकार की आपत्ति है तो वह दिनांक 12-6-2003 को असातन या वकालतन प्रस्तुत हो कर अपनी आपत्ति प्रकट कर सकता है अन्यथा इस तारीख को किसी भी प्रकार की आपत्ति प्रस्तुत न होने की स्थिति में एकपक्षीय कार्यवाही अमल में लाते हुए जन्म पंजीकरण के आदेश सम्बन्धित ग्राम पंचायत को पारित कर दिए जाएंगे।

आज दिनांक 8-5-2003 को मेरे हस्ताक्षर व न्यायालय मुद्रिका सहित जारी हुआ।

मोहर।

मोहन लाल गर्मा,
कार्यकारी दण्डाधिकारी,
थुरल, जिला कांगड़ा (हि0 प्र0)।

व अदालत श्री अनुपम कश्यप (हि0 प्र0 से0), उप-मण्डल दण्डाधिकारी कल्पा स्थित रिकांग पिछो, जिला किन्नौर, हिमाचल प्रदेश

श्रीमती भगवान देवी पत्नी श्री राम सिंह, ग्राम कोटी, तहसील कल्पा, जिला किन्नौर (हि0 प्र0)।

बनाम
ग्राम जनता

प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

श्रीमती भगवान देवी पत्नी श्री राम सिंह, निवासी कोटी, जिला किन्नौर, हिमाचल प्रदेश ने इस अदालत में गुजारिश की है कि उसने अपने निम्न पुत्र/पुत्री का नाम व जन्म तिथि ग्राम पंचायत कोटी के अभिलेख में दर्ज न करावाई है। प्रार्थी ने इस आग्रह का एक अपथ-पत्र श्री आवेदन-पत्र के साथ प्रस्तुत किया है तथा अनुरोध किया है कि अब प्रार्थी के निम्न पुत्र/पुत्री के नाम व जन्म तिथि सम्बन्धित ग्राम पंचायत के अभिलेख में नियमानुसार दर्ज करने के निर्देश जारी किए जाएं।

क्रमांक	नाम	प्रार्थी के साथ सम्बन्ध	जन्म तिथि
1.	स्वीटी	पुत्री	10-06-1997
2.	अर्जुन	पुत्र	12-03-2003

अतः सर्वसाधारण को इस इशतहार हजा के माध्यम से सूचित किया जाता है कि यदि किसी भी व्यक्ति को उपरोक्त नाम व जन्म तिथि पंचायत अभिलेख कोटी में दर्ज/पंजीकरण करने बारे कोई आपत्ति/एतराज हो तो वह लिखित/मौखिक रूप से असातन या वकालतन अदालत हजा में उपस्थित होकर दिनांक 12-6-2003 को या इससे पूर्व आकर प्रस्तुत करें अन्यथा यह समझा जाएगा कि प्रार्थी के उपरोक्त पुत्र/पुत्री के नाम व जन्म तिथियां ग्राम पंचायत कोटी में दर्ज करने बारे किसी को कोई आपत्ति न है। इस आधार नाम व जन्म तिथियां दर्ज करने सम्बन्धी आदेश नियमानुसार पारित कर दिए जाएंगे।

आज दिनांक 6-5-2003 को हमारे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

अनुपम कश्यप,
उप-मण्डल दण्डाधिकारी,
कल्पा स्थित रिकांग पिछो, जिला किन्नौर (हि0 प्र0)।

व अदालत श्री जे0 पी0 सिंह, पंजीयक, मण्डी, जिला मण्डी हिमाचल प्रदेश

अपील नं0 4 तारीख मरजुआ 7-12-2002 तारीख फैसला.....

व मुकद्मा :

श्री गोविन्द राम सपुत्र श्री राम लाल, निवासी गांव सांम्बल, डा0 सरोआ, तहसील चच्छोट, जिला मण्डी (हि0 प्र0)

बनाम

1. ग्राम जनता, 2. श्रीमती कांशी देवी तलाकशुदा पत्नी श्री गोकुल, निवासी गांव सांम्बल, डा0 सरोआ, तहसील चच्छोट, जिला मण्डी (हि0 प्र0)

प्रतिवादीगण।

अपील जेर धारा 72 पंजीकरण अधिनियम, 1908 विरुद्ध आदेश उप-पंजीयक, चच्छोट, दिनांक 29-10-2002.

इशतहार बनाम ग्राम जनता।

श्री गोविन्द श्री राम सपुत्र रामलाल, निवासी गांव सांम्बल अपीलकर्ता ने इस न्यायालय में एक अपील दायर की है कि उप-पंजीयक, चच्छोट द्वारा पारित आदेश दिनांक 29-10-2002 न्याय के विरुद्ध है क्योंकि प्रार्थी का पैरवी का पूरा-पूरा मौका नहीं दिया गया है। अतः पारित आदेश दिनांक 29-10-2002 निरस्त किया जावे तथा दिनांक 5-10-2000 को निश्चित वसीयतनामा को पंजीकरण करने के आदेश पारित किये जावें।

अतः इस इशतहार द्वारा ग्राम जनता को सूचित किया जाता है कि उक्त अपील के सम्बन्ध में यदि किसी को कोई आपत्ति या एतराज हो तो वह स्वयं या अपने प्रतिनिधि के माध्यम से इस न्यायालय में दिनांक 16-6-2003 को प्रस्तुत कर सकते हैं। उक्त तिथि के पश्चात कोई उज्जर या एतराज काबिले ममायत न होगा लिहाजा एकनरफा कार्यवाही अमल में लाई जावेगी।

आज दिनांक 23-4-2003 को मेरे हस्ताक्षर व मोहर अदालत में जारी हुआ।

मोहर।

जे0 पी0 सिंह,
पंजीयक,
मण्डी, जिला मण्डी, हिमाचल प्रदेश।

व अदालत श्री राज कृष्ण पट्टी, उप-मण्डल दण्डाधिकारी, चच्छोट स्थित मोहर, जिला मण्डी, हिमाचल प्रदेश

व मुकद्मा :

श्री मसान्तु पुत्र श्री पन्जु, निवासी गांव मुराटन, डाकघर स्यांज, तहसील चच्छोट, जिला मण्डी, हिमाचल प्रदेश

बनाम

प्रत्यार्थी।

विषय.—प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

श्री मसान्तु पुत्र श्री पन्जु, निवासी गांव मुराटन, डाकघर स्यांज, तहसील चच्छोट, जिला मण्डी, हिमाचल प्रदेश ने इस अदालत में एक प्रार्थना-पत्र गुजारा है कि उसकी लड़की भादरी देवी जिनकी जन्म तिथि 1-9-1997 है का नाम भूलवश ग्राम पंचायत स्यांज में दर्ज नहीं हुआ है जिसे वह अब दर्ज करवाना चाहता है।

अतः इस इशतहार द्वारा ग्राम जनता व सम्बन्धित रिश्तेदारों को सूचित किया जाता है कि अगर उन्हें उक्त जन्म तिथि व नाम दर्ज करने बारे कोई एतराज हो तो वह अपना एतराज असातन/वकालतन इस अदालत में हाजिर होकर दिनांक 15-6-2003 में पूर्व पेश कर सकते हैं। अन्यथा ग्राम पंचायत स्यांज को उक्त जन्म तिथि को दर्ज करने बारे आदेश पारित कर दिए जाएंगे।

आज दिनांक 12-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

राज कृष्ण पट्टी,
उप-मण्डल दण्डाधिकारी,
चच्छोट स्थित मोहर, जिला मण्डी, हिमाचल प्रदेश।

न्यायालय श्री पंकज राय, स्पैशल मैरिज ऑफिसर (एस0 डी0 एम0) सुन्दर नगर, जिला मण्डी, हिमाचल प्रदेश

व मुकद्मा :

1. श्री कृष्ण चन्द पुत्र श्री मेद राम, निवासी राकड़ डाक-खाना कनैड, तहसील सुन्दर नगर, जिला मण्डी, हिमाचल प्रदेश।

2. रजनी देवी पुत्री श्री राम लाल, निवासी भलयां डाक-खाना मनाली, तहसील मनाली, जिला कुल्लू हाल पत्नी कृष्ण चन्द, निवासी राकड़, डाकखाना कनैड, तहसील सुन्दर नगर, जिला मण्डी, हिमाचल प्रदेश

बनाम

ग्राम जनता

प्रतिवादीगण।

प्रार्थना-पत्र जेर धारा 15 स्पेशल मैरिज एक्ट, 1954 के अन्तर्गत विवाह पंजीकरण करने वाले ।

उपरोक्त मुकद्दमा में कृष्ण चन्द व रजनी देवी प्रार्थीगण उपरोक्त ने दिनांक 3-3-2003 को इस न्यायालय में प्रार्थना-पत्र पेश किया है, कि उन्होंने दिनांक 5-1-2003 को माहा माया मन्दिर सुन्दर नगर में हिन्दू रीति रिवाज के अनुसार शादी कर ली है और तब से पति पत्नी के रूप में रहते चले आ रहे हैं । जेर धारा 15 स्पेशल मैरिज एक्ट, 1954 के अन्तर्गत उनका विवाह पंजीकृत किया जावे ।

अतः ग्राम जनता को इस इशतहार द्वारा सूचित किया जाता है, कि यदि किसी भी व्यक्ति को इस वारा कोई उजर/एतराज यदि हो, तो वह पक्षी दिनांक 16-6-2003 को समय 10.00 बजे सुबह या इससे पूर्व अमालतन या वकालतन हाजर न्यायालय होकर पेश करें । अन्यथा दिगर कार्यवाही एक तरफा अमल में लाई जावेगी ।

आज दिनांक 15-5-2003 को हमारे हस्ताक्षर व मोहर न्यायालय से जारी हुआ ।

मोहर !

श्री पंकज राय,
स्पेशल मैरिज ऑफिसर,
मुन्दर नगर, जिला मण्डी. (हि0 प्र0) ।

न्यायालय श्री पंकज राय, स्पेशल मैरिज ऑफिसर (एस0 डी0 एम0)
मुन्दरनगर जिला मण्डी (हि0 प्र0)

व मुकद्दमा :

1. श्री पवन कुमार पुत्र श्री जेर सिंह, निवासी सिधवाग, डाकखाना सिधवाग, तहसील बंजार, जिला कुल्लू (हि0 प्र0) हाल निवासी मारफत अनंत राम, निवासी पुराना बाजार, डाकखाना पुराना बाजार, तहसील सुन्दर नगर, जिला मण्डी (हि0 प्र0) ।

2. श्रीमती पुष्पा देवी पुत्री श्री होमदत्त, निवासी व डाकखाना बंजार, तहसील बंजार, जिला कुल्लू (हि0 प्र0) हाल निवासी मारफत अनंत राम, निवासी पुराना बाजार, डाकखाना पुराना बाजार, तहसील सुन्दर नगर, जिला मण्डी, हिमाचल प्रदेश ... प्रार्थीगण ।
प्रार्थना-पत्र जेर धारा 15 स्पेशल मैरिज एक्ट, 1954 के अन्तर्गत विवाह पंजीकरण करने वाले ।

उपरोक्त मुकद्दमा में श्री पवन कुमार व श्रीमती पुष्पा देवी प्रार्थीगण उपरोक्त ने दिनांक 5-5-2003 को इस अदालत में प्रार्थना-पत्र पेश किया है कि उन्होंने दिनांक 12-3-2003 को माहा माया मन्दिर, सुन्दर नगर में हिन्दू रीति रिवाज के अनुसार शादी कर ली है और तब से पति पत्नी के रूप में रहते चले आ रहे हैं । जेर धारा 15 स्पेशल मैरिज एक्ट, 1954 के अन्तर्गत उनकी शादी पंजीकृत की जावे ।

अतः ग्राम जनता को इस इशतहार द्वारा सूचित किया जाता है कि यदि किसी भी व्यक्ति को इस वारा कोई उजर व एतराज आदि हो तो वह दिनांक 16-6-2003 को समय 10.00 बजे सुबह या इससे पूर्व अमालतन या वकालतन हाजर न्यायालय होकर पेश करें । अन्यथा दिगर कार्यवाही एक तरफा अमल में लाई जावेगी ।

आज दिनांक 15-5-2003 को हमारे हस्ताक्षर व मोहर न्यायालय से जारी हुआ ।

मोहर ।

पंकज राय,
स्पेशल मैरिज ऑफिसर,
उप-मण्डल दण्डाधिकारी,
मुन्दरनगर, जिला मण्डी (हि0 प्र0) ।

व अदालत कार्यकारी दण्डाधिकारी, सुन्दरनगर, जिला मण्डी (हि0 प्र0)

व मुकद्दमा :

जेर धारा 13(3) के अन्तर्गत जन्म व मृत्यु पंजीकरण अधिनियम, 1969.

सुरत राम पुत्र श्री खिन्दू राम, निवासी कन्दार, तहसील मुन्दरनगर, जिला मण्डी (हि0 प्र0)

ग्राम जनता

वनाम

... प्रत्यर्थी ।

उपरोक्त उनवान मुकद्दमा में प्रार्थी सुरत राम पुत्र खिन्दू राम,, निवासी कन्दार, तहसील मुन्दरनगर ने इस अदालत में प्रार्थना-पत्र दायर किया है कि उसकी जन्म तिथि 25-11-1969 है । लेकिन पंचायत अभिलेख में केवल 1970 दर्ज है । जो कि गलत है ।

अतः ग्राम जनता को वजरिया राजपत्र सूचित किया जाता है कि अगर किसी को उपरोक्त पंजीकरण के वारा कोई उजर/एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अमालतन या वकालतन हाजर आकर अपना पक्ष पेश कर सकता है । अन्यथा हाजर न आने की सूरत में एकपक्षीय कार्यवाही अमल में लाई जायेगी ।

हस्ताक्षरित/-
कार्यकारी दण्डाधिकारी,
सुन्दरनगर, जिला मण्डी (हि0 प्र0) ।

व अदालत श्री शिव देव सिंह, कार्यकारी दण्डाधिकारी, जोगिन्दरनगर जिला मण्डी, हिमाचल प्रदेश

व मुकद्दमा :

श्री बलबीर सिंह पुत्र श्री भगत राम, निवासी हराबाग, तहसील जोगिन्दरनगर, जिला मण्डी, हिमाचल प्रदेश ... प्रार्थी ।
वनाम

ग्राम जनता

... प्रत्यर्थी ।

प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

उपरोक्त मुकद्दमा अदालत हुआ में प्रार्थी श्री बलबीर सिंह पुत्र भगत राम, निवासी हराबाग ने आवेदन किया है कि उसकी पुत्री माया देवी की जन्म तिथि 28-4-1998 है जो कि सम्बन्धित पंचायत रिकार्ड में दर्ज न है । अब दर्ज करने के आदेश किये जावें ।

अतः इस इशतहार राजपत्र द्वारा ग्राम जनता को सूचित किया जाता है कि यदि किसी को भी उक्त आवेदक की पुत्री का नाम व जन्म तिथि उनकी ग्राम पंचायत हार-गुनैष के अभिलेख में दर्ज करने में कोई आपत्ती हो तो वह अपना आपत्तीनामा दिनांक 12-6-2003 तक या इससे पूर्व इस अदालत में हाजिर होकर प्रस्तुत कर सकता है । अन्यथा सचिव ग्राम पंचायत सम्बन्धित को नाम व जन्म तिथि उनकी पंचायत के अभिलेख में दर्ज करने के आदेश पारित कर दिए जायेंगे ।

आज दिनांक 30-4-2003 को मेरे हस्ताक्षर व मोहर अदालत सहित जारी हुआ ।

मोहर ।

शिव देव सिंह,
कार्यकारी दण्डाधिकारी,
जोगिन्दर नगर, हिमाचल प्रदेश ।

व अदालत श्री आशीष कोहली, तहसीलदार एवं कार्यकारी दण्डाधिकारी जोगिन्दरनगर, जिला मण्डी, (हि0 प्र0)

श्रीमती बटोहनी देवी विधवा श्री ठाकुर दास, निवासी मचकेहड़, तहसील जोगिन्दर नगर, जिला मण्डी, (हि0 प्र0) ।

वनाम

ग्राम जनता

दरखास्त जेर धारा 13(3) जन्म एवं मृत्यु रजिस्ट्रीकरण अधिनियम, 1969.

श्रीमती बटोहनी देवी विधवा श्री ठाकुर दास, निवासी मचकेहड़, तहसील जोगिन्दरनगर, जिला मण्डी, (हि0 प्र0) ने इस कार्यालय में प्रार्थना-पत्र पेश किया है कि जिसकी अपनी जन्म तिथि 25-12-1950 है जो कि ग्राम पंचायत तलकेहड़ में दर्ज नहीं है ।

अतः इस अदालती इशतहार द्वारा सर्वसाधारण को सूचित किया जाता है कि यदि उक्त नाम व जन्म तिथि दर्ज करने वाले कोई उजर या एतराज हो तो वह अदालत हुआ में दिनांक 17-6-2003 को हाजिर आवें । हाजिर न आने की सूरत में एकतरफा कार्यवाही अमल में लाई जायेगी ।

आज दिनांक 19-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से जारी किया गया ।

मोहर ।

आशीष कोहली,
कार्यकारी दण्डाधिकारी,
जोगिन्दरनगर, जिला मण्डी (हि0 प्र0) ।

भाग 6—भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन

LAW DEPARTMENT

(Legislation)

NOTIFICATION

Shimla-2, the 28th September, 2001

No. LLR-E(9)-2/2000-Leg-III.—The following Acts enacted by the Parliament and published in the Gazette of India, Extra-ordinary, Part-II, section-I, are hereby republished in the Himachal Pradesh Rajpatra for information of the general public:—

Sl. No.	Title	Date of the Gazette of India in which these Acts were published
1.	The Taxation Laws (Amendment) Act, 2001 (4 of 2001).	21-03-2001
2.	The Appropriation (Railways) Vote on Account Act, 2001 (5 of 2001).	26-03-2001
3.	The Appropriation (Railways) Act, 2001 (6 of 2001).	26-03-2001
4.	The Appropriation (Vote on Account) Act, 2001 (7 of 2001).	26-03-2001
5.	The Appropriation Act, 2001 (8 of 2001).	26-03-2001
6.	The Narcotic Drugs and Psychotropic Substances (Amendment) Act, 2001 (9 of 2001).	09-05-2001
7.	The Chit Funds (Amendment) Act, 2001 (10 of 2001).	09-05-2001
8.	The Insurance Laws (Transfer of Business and Emergency Provisions) Repeal Act, 2001 (11 of 2001).	09-05-2001
9.	The Colonial Prisoners Removal (Repeal) Act, 2001 (12 of 2001).	09-05-2001
10.	The Appropriation (Railways) (No. 2) Act, 2001 (13 of 2001).	11-05-2001
11.	The Finance Act, 2001 (14 of 2001)	11-05-2001
12.	The Appropriation (No. 2) Act, 2001 (15 of 2001).	11-05-2001

By order,
Secretary (Law),
to the Government of Himachal Pradesh.

ASSENTED TO ON 20TH MARCH, 2001
THE TAXATION LAWS (AMENDMENT)
ACT, 2001

ACT No. 4 OF 2001

AN
ACT

further to amend the Finance Act, 2000 and the Income-tax Act, 1961.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Taxation Laws (Amendment) Act, 2001.

(2) It shall be deemed to have come into force on the 3rd day of February, 2001.

2. *Amendment of section 2.*—In section 2 of the Finance Act, 2000 (10 of 2000) (hereinafter referred to as the principal Act),—

(a) in sub-section (4),—

(i) in clause (a), for the words “ten per cent.”, the words “twelve per cent.” shall be substituted;

(ii) in clause (b), for the words “eleven per cent.”, the words “thirteen per cent.” shall be substituted;

(b) in sub-section (6),—

(i) in clause (a), for the words “ten per cent.”, the words “twelve per cent.” shall be substituted ;

(ii) in clause (b), for the words “eleven per cent.”, the words “thirteen per cent.” shall be substituted;

(c) in sub-section (7),—

(i) in clause (a), for the words “ten per cent.”, the words “twelve per cent.” shall be substituted;

(ii) in clause (b), for the words “eleven per cent.”, the words “thirteen per cent.” shall be substituted ;

(d) in sub-section (8), in the third proviso, in clause (a),—

(i) in sub-clause (i), for the words “ten per cent.”, the words “twelve per cent.” shall be substituted;

(ii) in sub-clause (ii),—

(A) in item (A), for the words “ten per cent.”, the words “twelve per cent.” shall be substituted;

(B) in item (B), for the words “fifteen per cent.”, the words “seventeen per cent.” shall be substituted;

(e) in sub-section (8), in the third proviso, in clause (b), for the words “eleven per cent.”, the words “thirteen per cent.” shall be substituted ;

(f) in sub-section (9), in the proviso,—

(i) in clause (a),—

(A) in sub-clause (i), for the words “ten per cent.”, the words “twelve per cent.” shall be substituted ;

(B) in sub-clause (ii), for the words “fifteen per cent.”, the words “seventeen per cent.” shall be substituted ;

(ii) in clause (b), for the words “ten per cent.”, the words “twelve per cent.” shall be substituted.

3. *Amendment of the first Schedule.*—In the First Schedule to the principal Act,—

(a) in Part II, under the heading *Surcharge on income-tax*,—

(i) in item (a), for the words “ten per cent.”, the words “twelve per cent.” shall be substituted;

(ii) in item (b), for the words "eleven per cent.", the words "thirteen per cent." shall be substituted;

(b) in Part III, in Paragraph A, under the heading *Surcharge on income-tax*,—

(i) in item (i),—

(A) in sub-item (A), for the words "ten per cent." the words "twelve per cent." shall be substituted;

(B) in sub-item (B), for the words "fifteen per cent.", the words "seventeen per cent." shall be substituted;

(ii) in item (ii), for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(c) in Part III, in Paragraph B, under the heading *Surcharge on income-tax*, for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(d) in Part III, in Paragraph C, under the heading *Surcharge on income-tax*, for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(e) in Part III, in Paragraph D, under the heading *Surcharge on income-tax*, for the words "ten per cent.", the words "twelve per cent." shall be substituted;

(f) in Part III, in Paragraph E, under the heading *Surcharge on income-tax*, for the words "eleven per cent.", the words "thirteen per cent." shall be substituted.

4. *Amendment of section 10.*—In section 10 of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act), in clause (23C), after the eight proviso, the following proviso shall be inserted, namely:—

"Provided also that any amount of donation received by the fund or institution in terms of clause (d) of sub-section (2) of section 80G which has been utilised for purposes other than providing relief to the victims of earthquake in Gujarat or which remains unutilised in terms of sub-section (5-C) of section 80G and not transferred to the Prime Ministers' National Relief Fund on or before the 31st day of March, 2002 shall be deemed to be the income of the previous year and shall accordingly be charged to tax."

5. *Amendment of section 12.*—In section 12 of the Income-tax Act, after sub-section (2) and the *Explanation* thereto, the following sub-section shall be inserted, namely:—

"(3) Notwithstanding anything contained in section 11, any amount of donation received by the trust or institution in terms of clause (d) of sub-section (2) of section 80G which has been utilised for purposes other than providing relief to the victims of earthquake in Gujarat or which remains unutilised in terms of sub-section (5C) of section 80G and not transferred to the Prime Ministers' National Relief Fund on or before the 31st day of March, 2002 shall be deemed to be the income of the previous year and shall accordingly be charged to tax."

6. *Amendment of section 80G.*—In section 80G of the Income-tax Act,—

(a) in sub-section (1), in clause (i),—

(i) after the words, brackets, figures and letter "or in sub-clause (iiig)", the words, brackets, figures and letters "or in sub-clause (iiiga)" shall be inserted;

(ii) after the words, brackets and letter "or in clause (c)", the words, brackets and letter "or in clause (d)" shall be inserted;

(b) in sub-section (2),—

(i) in clause (a), after sub-clause (iiig), the following sub-clause shall be inserted, namely:—

(iiiga) any fund set up by the State Government of Gujarat exclusively for providing relief to the victims of earthquake in Gujarat; "

(ii) after clause (c), the following clause shall be inserted, namely:—

"(d) any sums paid by the assessee, during the period beginning on the 26th day of January, 2001 and ending on the 30th day of September, 2001, to any trust, institution or fund to which this section applies for providing relief to the victims of earthquake in Gujarat. "

(c) after sub-section (5B), the following sub-section shall be inserted, namely:—

"5C) This sub-section applies in relation to amounts referred to in clause (d) of sub-section (2) only if the trust or institution or fund is established in India for a charitable purpose and it fulfills the following conditions, namely:—

(i) it is approved in terms of clause (vi) of sub-section (5) ;

(ii) it maintains separate accounts of income and expenditure for providing relief to the victims of earthquake in Gujarat;

(iii) the donations made to the trust or institution or fund are applied only for providing relief to the earthquake victims of Gujarat on or before the 31st day of March, 2002 ;

(iv) the amount of donation remaining unutilised on the 31st day of March, 2002 is transferred to the Prime Ministers' National Relief Fund on or before the 31st day of March, 2002;

(v) it renders accounts of income and expenditure to such authority and in such manner as may be prescribed, on or before the 30th day of June, 2002."

7. *Amendment of section 234C.*—In section 234C of the Income-tax Act, in sub-section (1), after the second proviso, the following proviso shall be inserted, namely:—

"Provided also that nothing contained in this sub-section shall apply to any shortfall in the payment of the tax due on returned income where such shortfall is on account of increase in the rate of surcharge under section 2 of the Finance Act, 2000 as amended by the Taxation Laws (Amendment) Act, 2001 (10 of 2000) and the assessee has paid the amount of shortfall on or before the 15th day of March, 2001 in respect of the instalment of advance tax due on the 15th day of June, 2000, the 15th day of September, 2000 and 15th day of December, 2000."

8. *Instalment of advance tax in case of additional surcharge, payable on 15th March, 2001.*—Notwithstanding anything contained in the Income-tax Act, the surcharge payable under section 2 of, and Part III of the First Schedule to, the principal Act, as amended by this Act,

(i) in the case of an assessee, in respect of the instalment of "advance tax" paid or payable on or before the 15th day of June, 2000, the 15th day of

September, 2000 and the 15th day of December, 2000, shall be payable on or before the 15th day of March, 2001;

(ii) in any case in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the Income tax Act, shall be payable, only where such income-tax is so charged after the date on which this Act comes into force.

9. *Repeal and saving.*—(1) The Taxation Laws (Amendment) Ordinance, 2001 (Ord. 2 of 2001) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

ASSENTED TO ON 24TH, MARCH, 2001

THE APPROPRIATION (RAILWAYS) VOTE ON
ACCOUNT ACT, 2001
(ACT No. 5 of 2001)

AN
ACT

to provide for the withdrawal of certain sums and out of the Consolidated Fund of India for the services of a

part of the financial year 2001-02 for the purposes of Railways.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Appropriation (Railways) Vote on Account Act, 2001.

2. *Issue of Rs. 11802,72,40,000 out of the Consolidated Fund of India for the financial year 2001-02.*—From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of eleven thousand eight hundred and two crores, seventy-two lakhs and forty thousand rupees towards defraying the several charges which will, come in course of payment during the financial year 2001-02, in respect of the services relating to Railways specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be withdrawn from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
1.	Railways Board	10,71,36,000	—	10,71,36,000
2.	Miscellaneous Expenditure (General)	31,52,14,000	—	31,52,14,000
3.	General Superintendence and Service on Railways	253,13,25,000	8,000	253,13,33,000
4.	Repairs and Maintenance of Permanent Way and Works	497,20,89,000	50,000	497,21,39,000
5.	Repairs and Maintenance of Motive Power	286,02,99,000	11,000	286,03,10,000
6.	Repairs and Maintenance of Carriages and Wagons	551,82,92,000	—	551,82,92,000
7.	Repair and Maintenance of Plant and Equipment	276,76,39,000	—	276,76,39,000
8.	Operating Expenses—Rolling Stock and Equipment	459,76,06,000	17,000	459,76,23,000
9.	Operating Expenses—Traffic	2097,23,97,000	33,000	2097,24,30,000
10.	Operating Expenses—Fuel	1235,84,68,000	33,000	1235,85,01,000
11.	Staff Welfare and Amenities	206,42,86,000	13,000	206,42,99,000
12.	Miscellaneous Working Expenses	243,03,72,000	3,31,06,000	246,34,78,000
13.	Provident Fund, Pension and Other Retirement benefits	970,27,04,000	15,15,000	970,42,19,000
14.	Appropriation to Funds	1555,86,61,000	—	1555,86,61,000
15.	Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortization of Over-Capitalization	3,85,33,000	—	3,85,33,000
16.	Assets—Acquisition, Construction and Replacement—Revenue	5,83,33,000	—	5,83,33,000
	Other Expenditure :			
	Capital	2382,24,33,000	83,33,000	2383,07,66,000
	Railway Funds	730,66,67,000	16,67,000	730,83,34,000
	Total	11798,24,54,000	4,47,86,000	11802,72,40,000

ASSENTED TO ON 24TH MARCH, 2001

THE APPROPRIATION (RAILWAYS) ACT, 2001
(ACT NO. 6 OF 2001)

AN

ACT

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India

for the services of the financial year 2000-2001 for the purposes of Railways.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Appropriation (Railways) Act, 2001.

2. *Issue of Rs. 138,85,40,000 out of the Consolidated Fund of India for the financial year 2000-2001.*—From

and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one hundred and thirty-eight crores, eighty-five lakhs and forty thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2000-2001, in respect of the

services relating to Railways specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See sections 2 and 3)

1 No. of Vote	2 Services and purposes	3 Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
4.	Repairs and Maintenance of Permanent Way and Works	—	13,91,000	13,91,000
9.	Operating Expenses—Traffic		23,16,000	23,16,000
10.	Operating Expenses—Fuel	136,14,00,000	42,77,000	136,56,77,000
13.	Provident Fund, Pension and Other Retirement Benefits	—	23,34,000	23,34,000
16.	Asset—Acquisition, Construction and Replacement—			
	<i>Other Expenditure :</i>			
	Capital		1,41,04,000	1,41,04,000
	Railway Funds	2,000	27,16,000	27,18,000
		136,14,02,000	2,71,38,000	138,85,40,000

ASSENTED TO ON 4TH MARCH, 2001

THE APPROPRIATION (VOTE ON ACCOUNT) ACT, 2001

(ACT No. 7 OF 2001)

AN

ACT

to provide for the withdrawal of certain sums from and out of the Consolidated Fund of India for the services of a part of the financial year 2001-2002

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Appropriation (Vote on Account) Act, 2001.

2. *Withdrawal of Rs. 119411,20,00,000 from and out of the Consolidated Fund of India for the financial year 2001-2002.*—From and out of the Consolidated Fund of India there may be withdrawn sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of one lakh nineteen thousand four hundred and eleven crores and twenty lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2001-2002.

3. *Appropriation.*—The sums authorised to be withdrawn from and out of the Consolidated Fund by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

4. *Construction of references to Ministries and Departments in the Schedule.*—References to the Ministries or Departments in the Schedule are to such ministries or Departments as existing immediately before the 20th February, 2001 and shall on or after that date be construed as references to the appropriate Ministries or Departments as constituted from time to time.

THE SCHEDULE

(See section 2, 3 and 4)

1	2	3			
No. of Vote	Services and purposes	Sums not exceeding			
		Voted by Parliament	Charged on the Consolidated Fund	Total	
		Rs.	Rs.	Rs.	
1.	Department of Agriculture and Co-operation	Revenue	291,28,00,000	—	291,28,00,000
		Capital	20,53,00,000	39,33,00,000	59,86,00,000
2.	Department of Agricultural Research and Education	Revenue	231,51,00,000	—	231,51,00,000

1	2	3		
			Rs.	Rs.
3.	Department of Animal Husbandry and Dairying	Revenue	74,76,00,000	—
		Capital	3,67,00,000	74,76,00,000
4.	Department of Food Processing Industries	Revenue	9,85,00,000	—
		Capital	38,00,000	9,85,00,000
5.	Department of Chemicals and Petro-chemical	Revenue	9,93,00,000	—
		Capital	8,62,00,000	9,93,00,000
6.	Department of Fertilizers	Revenue	2453,20,00,000	1,00,000
		Capital	63,58,00,000	2453,21,00,000
7.	Ministry of Civil Aviation	Revenue	121,81,00,000	—
		Capital	9,77,00,000	121,81,00,000
8.	Ministry of Coal	Revenue	73,24,00,000	—
		Capital	65,01,00,000	73,24,00,000
9.	Department of Commerce	Revenue	202,79,00,000	7,00,000
		Capital	16,77,00,000	202,86,00,000
10.	Department of Industrial Policy and Promotion	Revenue	49,86,00,000	67,00,000
11.	Department of Posts	Revenue	881,60,00,000	1,00,000
		Capital	17,90,00,000	881,61,00,000
12.	Department of Telecommunications	Revenue	404,09,00,000	—
		Capital	33,00,000	404,09,00,000
13.	Ministry of Defence	Revenue	676,71,00,000	4,00,000
		Capital	6,41,00,000	1,00,000
14.	Defence Pensions	Revenue	1794,88,00,000	6,00,000
15.	Defence Services—Army	Revenue	5294,08,00,000	1,45,00,000
16.	Defence Services—Navy	Revenue	721,68,00,000	24,00,000
17.	Defence Services—Air Force	Revenue	1320,32,00,000	33,00,000
18.	Defence Ordnance Factories	Revenue	79,62,00,000	17,00,000
19.	Capital Outlay on Defence	Capital	3324,42,00,000	2,01,00,000
20.	Department of Disinvestment	Revenue	67,00,000	—
21.	Ministry of Environment and Forests	Revenue	141,97,00,000	—
		Capital	9,87,00,000	141,97,00,000
22.	Ministry of External Affairs	Revenue	422,54,00,000	1,00,000
		Capital	57,94,00,000	422,55,00,000
23.	Department of Economic Affairs	Revenue	282,81,00,000	—
		Capital	19,03,00,000	282,81,00,000
24.	Currency, Coinage and Stamps	Revenue	152,36,00,000	20,00,000
		Capital	134,55,00,000	1,00,000
25.	Payments to Financial Institutions	Revenue	293,63,00,000	—
		Capital	27,06,00,000	293,63,00,000
	CHARGED.—Interest Payments	Revenue	—	19024,06,00,000
27.	Transfers to State and Union Territory Governments	Revenue	3091,81,00,000	2655,67,00,000
		Capital	—	3414,86,00,000
28.	Loans to Government Servants, etc.	Capital	133,33,00,000	—
	CHARGED.—Repayment of Debt.	Capital	—	47525,07,00,000
30.	Department of Expenditure	Revenue	3,97,00,000	—
		Capital	834,09,00,000	3,97,00,000
31.	Pensions	Revenue	718,04,00,000	1,96,00,000
32.	Indian Audit and Accounts Department	Revenue	150,80,00,000	3,95,00,000
		Capital	3,50,00,000	—
33.	Department of Revenue	Revenue	217,90,00,000	2,00,000
		Capital	1,32,00,000	—
34.	Direct Taxes	Revenue	177,89,00,000	1,00,000
		Capital	20,00,00,000	—
35.	Indirect Taxes	Revenue	237,39,00,000	17,00,000
		Capital	47,52,00,000	—
36.	Department of Consumer Affairs	Revenue	8,11,00,000	—
		Capital	40,00,000	8,11,00,000
37.	Department of Food and Public Distribution	Revenue	2332,22,00,000	1,00,000
		Capital	42,93,00,000	78,00,000
38.	Department of Health	Revenue	393,95,00,000	—
		Capital	63,90,00,000	—
39.	Department of Indian Systems of Medicine and Homoeopathy	Revenue	26,43,00,000	—
		Capital	1,17,00,000	—
40.	Department of Family Welfare	Revenue	797,89,00,000	—
		Capital	29,16,00,000	797,89,00,000
41.	Ministry of Home Affairs	Revenue	117,47,00,000	1,00,000
		Capital	4,69,00,000	—
42.	Cabinet	Revenue	27,64,00,000	1,00,000
		Capital	1,56,00,000	—
43.	Police	Revenue	1431,79,00,000	15,00,000
		Capital	133,09,00,000	86,12,00,000
44.	Other Expenditure of the Ministry of Home Affairs	Revenue	104,06,00,000	1,00,000
		Capital	38,66,00,000	2,04,00,000
45.	Transfers to Union territory Governments	Revenue	82,58,00,000	—
		Capital	58,75,00,000	—
46.	Department of Elementary Education and Literacy	Revenue	905,12,00,000	—

1	2	3		
		Rs.	Rs.	Rs.
47.	Department of Secondary Education and Higher Education	Revenue 736,58,00,000 Capital 1,00,000	— —	736,58,00,000 1,00,000
48.	Department of Women and Child Development	Revenue 505,22,00,000 Capital 7,00,000	— —	505,22,00,000 7,00,000
49.	Department of Public Enterprises	Revenue 1,81,00,000	—	1,81,00,000
50.	Department of Heavy Industry	Revenue 86,07,00,000 Capital 385,71,00,000	— —	86,07,00,000 385,71,00,000
51.	Ministry of Information and Broadcasting	Revenue 215,04,00,000 Capital 30,30,00,000	1,00,000 —	215,05,00,000 30,30,00,000
52.	Ministry of Information Technology	Revenue 53,65,00,000 Capital 8,43,00,000	— —	53,65,00,000 8,43,00,000
53.	Ministry of Labour	Revenue 186,39,00,000 Capital 4,00,000	1,00,000 —	186,40,00,000 4,00,000
54.	Law and Justice	Revenue 71,69,00,000 Capital 80,00,000	— —	71,69,00,000 80,00,000
55.	Election Commission	Revenue 1,79,00,000	—	1,79,00,000
56.	CHARGED.— <i>Supreme Court of India</i>	Revenue —	4,91,00,000	4,91,00,000
57.	Department of Company Affairs	Revenue 7,54,00,000 Capital 17,00,000	— —	7,54,00,000 17,00,000
58.	Ministry of Mines	Revenue 153,58,00,000 Capital 25,19,00,000	2,00,000 —	153,60,00,000 25,19,00,000
59.	Ministry of Non-Conventional Energy Sources	Revenue 70,02,00,000 Capital 27,91,00,000	— —	70,02,00,000 27,91,00,000
60.	Ministry of Parliamentary Affairs	Revenue 77,00,000	—	77,00,000
61.	Ministry of Personnel, Public Grievances and Pensions	Revenue 35,50,00,000 Capital 40,00,000	1,00,000 1,53,00,000	35,51,00,000 1,93,00,000
62.	Ministry of Petroleum and Natural Gas	Revenue 1,20,00,000	—	1,20,00,000
63.	Ministry of Planning	Revenue 15,25,00,000 Capital 2,50,00,000	— —	15,25,00,000 2,50,00,000
64.	Ministry of Power	Revenue 256,00,00,000 Capital 460,88,00,000	95,00,000 80,00,000	256,95,00,000 461,68,00,000
65.	Department of Rural Development	Revenue 4058,08,00,000 Capital 33,34,00,000	— —	4058,08,00,000 33,34,00,000
66.	Department of Land Resources	Revenue 150,17,00,000	—	150,17,00,000
67.	Department of Drinking Water Supply	Revenue 829,23,00,000	—	829,23,00,000
68.	Department of Science and Technology	Revenue 131,31,00,000 Capital 6,96,00,000	1,00,000 —	131,32,00,000 6,96,00,000
69.	Department of Scientific and Industrial Research	Revenue 159,66,00,000 Capital 92,00,000	— —	159,66,00,000 92,00,000
70.	Department of Bio-technology	Revenue 31,06,00,000	—	31,06,00,000
71.	Ministry of Small Scale Industries and Agro and Rural Industries	Revenue 152,87,00,000 Capital 3,86,00,000	— —	152,87,00,000 3,86,00,000
72.	Ministry of Statistics and Programme Implementation	Revenue 650,00,00,000 Capital 11,10,00,000	— —	650,00,00,000 11,10,00,000
73.	Ministry of Steel	Revenue 12,07,00,000 Capital 2,67,00,000	— —	12,07,00,000 2,67,00,000
74.	Ministry of Road Transport and Highways	Revenue 948,11,00,000 Capital 897,22,00,000	7,00,000 1,70,00,000	948,18,00,000 898,92,00,000
75.	Ministry of Shipping	Revenue 104,65,00,000 Capital 53,86,00,000	— 50,00,000	104,65,00,000 54,36,00,000
76.	Ministry of Textiles	Revenue 134,06,00,000 Capital 84,49,00,000	— 67,00,000	134,06,00,000 85,16,00,000
77.	Department of Tourism	Revenue 22,59,00,000 Capital 7,61,00,000	— —	22,59,00,000 7,61,00,000
78.	Department of Culture	Revenue 71,75,00,000 Capital 4,00,000	— —	71,75,00,000 4,00,000
79.	Ministry of Tribal Affairs	Revenue 15,04,00,000 Capital 5,00,00,000	154,07,00,000 —	169,11,00,000 5,00,00,000
80.	Department of Urban Development	Revenue 106,52,00,000 Capital 72,40,00,000	2,98,00,000 11,03,00,000	109,50,00,000 83,43,00,000
81.	Public Works	Revenue 107,43,00,000 Capital 37,46,00,000	17,00,000 17,00,000	107,60,00,000 37,63,00,000
82.	Stationery and Printing	Revenue 31,12,00,000 Capital 23,00,000	— —	31,12,00,000 23,00,000
83.	Department of Urban Employment and Poverty Alleviation	Revenue 35,55,00,000 Capital 30,67,00,000	— —	35,55,00,000 30,67,00,000
84.	Ministry of Water Resources	Revenue 117,01,00,000 Capital 7,90,00,000	1,00,000 67,00,000	117,02,00,000 8,57,00,000
85.	Ministry of Social Justice and Empowerment	Revenue 217,52,00,000 Capital 16,70,00,000	— —	217,52,00,000 16,70,00,000
86.	Ministry of Youth Affairs and Sports	Revenue 52,20,00,000 Capital 31,00,000	— —	52,20,00,000 31,00,000

1	2	3	Rs.	Rs.	Rs.
87.	Atomic Energy	Revenue	256,50,00,000	3,00,000	256,53,00,000
		Capital	174,96,00,000	83,00,000	175,79,00,000
88.	Nuclear Power Schemes	Revenue	250,55,00,000	—	250,55,00,000
		Capital	182,17,00,000	—	182,17,00,000
89.	Department of Ocean Development	Revenue	27,73,00,000	—	27,73,00,000
		Capital	40,00,000	—	40,00,000
90.	Department of Space	Revenue	268,07,00,000	3,00,000	268,10,00,000
		Capital	71,05,00,000	1,00,000	71,06,00,000
	CHARGED.— <i>Staff, Household and Allowances of the President</i>	Revenue	—	2,07,00,000	2,07,00,000
92.	Rajya Sabha	Revenue	9,73,00,000	2,00,000	9,75,00,000
93.	Lok Sabha	Revenue	22,67,00,000	6,00,000	22,73,00,000
	CHARGED.— <i>Union Public Service Commission</i>	Revenue	—	7,61,00,000	7,61,00,000
95.	Secretariat of the Vice-President	Revenue	16,00,000	—	16,00,000
96.	Andaman and Nicobar Islands	Revenue	108,72,00,000	1,00,000	108,73,00,000
		Capital	37,17,00,000	—	37,17,00,000
97.	Chandigarh	Revenue	116,73,00,000	3,40,00,000	120,63,00,000
		Capital	17,04,00,000	1,33,00,000	18,37,00,000
98.	Dadra and Nagar Haveli	Revenue	60,02,00,000	—	60,02,00,000
		Capital	5,49,00,000	—	5,49,00,000
99.	Daman and Diu	Revenue	33,79,00,000	—	33,79,00,000
		Capital	4,30,00,000	—	4,30,00,000
100.	Lakshadweep	Revenue	35,22,00,000	—	35,22,00,000
		Capital	12,21,00,000	—	12,21,00,000
	Total ..		46455,99,00,000	72955,21,00,000	119411,20,00,000

ASSENTED TO ON 24TH MARCH, 2001

THE APPROPRIATION ACT, 2001

ACT No. 8 of 2001

AN

ACT

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the services of the financial year 2000-2001.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Appropriation Act, 2001.

2. *Issue of Rs. 37640,71,00,000 out of the Consolidated Fund of India for the year 2000-2001.*—From and out of the consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of thirty-seven thousand six hundred and forty crores and seventy-one lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2000-2001 in respect of the services specified in column 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See sections 2 and 3)

1	2	3	Rs.	Rs.	Rs.
No. of vote	Services and purposes	Sums not exceeding	Voted by Parliament	Charged on the Consolidated Fund	Total
			Rs.	Rs.	Rs.
1.	Department of Agriculture and Cooperation	Revenue	7,69,00,000	—	7,69,00,000
3.	Department of Animal Husbandry and Dairy-ing.	Revenue	2,00,000	—	2,00,000
4.	Department of Food Processing Industries	Revenue	6,96,00,000	—	6,96,00,000
5.	Department of Chemicals and Petrochemicals	Capital	33,30,00,000	—	33,30,00,000
6.	Department of Fertilisers	Revenue	122,00,00,000	—	122,00,00,000
8.	Department of Commerce	Revenue	2,00,000	—	2,00,000
		Capital	1,00,000	—	1,00,000

1	2	3	Rs.	Rs.	Rs.
11.	Department of Posts	Revenue	—	2,00,000	2,00,000
		Capital	—	39,00,000	39,00,000
12.	Department of Telecommunication	Revenue	358,81,00,000	—	358,81,00,000
		Capital	20002,00,00,000	—	20002,00,00,000
14.	Department of Culture	Revenue	1,00,000	—	1,00,000
15.	Department of Youth Affairs and Sports	Revenue	1,01,00,000	—	1,01,00,000
21.	Defence Ordnance Factories	Revenue	—	1,07,00,000	1,07,00,000
23.	Department of Disinvestment	Revenue	6,19,00,000	—	6,19,00,000
26.	Department of Economic Affairs	Revenue	578,96,00,000	—	578,96,00,000
27.	Currency, Coinage and Stamps	Revenue	—	4,58,00,000	4,58,00,000
28.	Payments to Financial Institutions	Revenue	585,09,00,000	—	585,09,00,000
30.	Transfers to State and Union territory Govern- ments.	Revenue	7555,90,00,000	—	7555,90,00,000
34.	Pensions	Revenue	—	10,23,00,000	10,23,00,000
35.	Indian Audit and Accounts Department	Revenue	2,02,00,000	—	2,02,00,000
		Capital	70,00,000	—	70,00,000
36.	Department of Revenue	Revenue	60,62,00,000	—	60,62,00,000
37.	Direct Taxes	Capital	1,00,000	—	1,00,000
38.	Indirect Taxes	Revenue	28,26,00,000	—	28,26,00,000
39.	Department of Public Distribution	Revenue	3774,60,00,000	—	3774,60,00,000
40.	Department of Consumer Affairs	Revenue	21,40,00,000	—	21,40,00,000
		Capital	5,75,00,000	—	5,75,00,000
41.	Department of Sugar and Edible Oils	Capital	1,00,000	—	1,00,000
42.	Department of Health	Revenue	4,00,000	—	4,00,000
43.	Department of Indian Systems of Medicine and Homoeopathy.	Revenue	2,00,000	—	2,00,000
		Capital	50,00,000	—	50,00,000
44.	Department of Family Welfare	Revenue	1,00,000	—	1,00,000
45.	Ministry of Home Affairs	Capital	2,90,00,000	—	2,90,00,000
46.	Cabinet	Revenue	67,00,000	9,00,000	76,00,000
47.	Police	Revenue	331,00,00,000	—	331,00,00,000
		Capital	—	250,00,00,000	250,00,00,000
49.	Transfers to Union territory Governments	Revenue	55,05,00,000	—	55,05,00,000
		Capital	36,82,00,000	—	36,82,00,000
50.	Department of Elementary Education and Literacy.	Revenue	1,00,000	—	1,00,000
51.	Department of Secondary Education and Higher Education.	Revenue	207,51,00,000	—	207,51,00,000
57.	Ministry of Labour	Capital	32,00,000	—	32,00,000
58.	Law and Justice	Revenue	6,28,00,000	—	6,28,00,000
62.	Department of Coal	Revenue	1,00,000	—	1,00,000
68.	Ministry of Planning	Revenue	44,77,00,000	—	44,77,00,000
69.	Ministry of Power	Capital	1,00,000	—	1,00,000
70.	Department of Rural Development	Revenue	5,00,000	—	5,00,000
73.	Department of Science and Technology	Revenue	1,00,000	—	1,00,000
		Capital	1,34,00,000	—	1,34,00,000
75.	Department of Bio-technology	Revenue	96,00,000	—	96,00,000
76.	Ministry of Small Scale Industries and Agro and Rural Industries.	Revenue	2,00,000	—	2,00,000
77.	Ministry of Statistics and Programme Imple- mentation.	Revenue	256,05,00,000	—	256,05,00,000
79.	Department of Road Transport and Highways	Revenue	2817,28,00,000	5,00,000	2817,33,00,000
		Capital	3,00,000	10,00,000	13,00,000
80.	Department of Shipping	Revenue	78,98,00,000	—	78,98,00,000
		Capital	3,00,000	—	3,00,000
81.	Ministry of Textiles	Revenue	2,00,000	—	2,00,000
		Capital	81,43,00,000	—	81,43,00,000
82.	Ministry of Tourism	Revenue	1,00,000	—	1,00,000
		Capital	16,37,00,000	—	16,37,00,000
84.	Urban Development	Revenue	5,50,00,000	37,00,000	5,87,00,000
		Capital	—	5,67,00,000	5,67,00,000
85.	Public Works	Revenue	1,00,000	—	1,00,000
87.	Ministry of Urban Employment and Poverty Alleviation.	Revenue	1,00,000	—	1,00,000
		Capital	2,50,00,000	—	2,50,00,000
89.	Ministry of Social Justice and Empowerment	Revenue	2,00,000	—	2,00,000
90.	Atomic Energy	Revenue	95,46,00,000	—	95,46,00,000
95.	Rajya Sabha	Revenue	5,15,00,000	—	5,15,00,000
99.	Andaman and Nicobar Islands	Revenue	29,26,00,000	—	29,26,00,000
		Capital	82,30,00,000	—	82,30,00,000
100.	Chandigarh	Revenue	2,50,00,000	40,00,000	2,90,00,000
		Capital	29,66,00,000	—	2,66,00,000
101.	Dadra and Nagar Haveli	Revenue	4,17,00,000	—	4,17,00,000
		Capital	6,66,00,000	—	6,66,00,000
102.	Daman and Diu	Revenue	1,49,00,000	—	1,49,00,000
		Capital	4,78,00,000	—	4,78,00,000
103.	Lakshadweep	Capital	43,43,00,000	—	34,43,00,000
Total			37367,74,00,000	272,97,00,000	37640,71,00,000

ASSENTED TO ON 9TH MAY, 2001

THE NARCOTIC DRUGS AND PSYCHOTROPIC SUBSTANCES (AMENDMENT) ACT, 2001

ACT No. 9 OF 2001

AN

ACT

Further to amend the Narcotic Drugs and Psychotropic Substances Act, 1985.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Narcotic Drugs and Psychotropic Substances (Amendment) Act, 2001.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act, and any reference in any provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. *Amendment of section 1.*—In the Narcotic Drugs and Psychotropic Substances Act, 1985 (61 of 1985), (hereinafter referred to as the principal Act), in section 1, in sub-section (2), after the words “whole of India”, the following shall be inserted, namely:—

“and it applies also—

- (a) to all citizens of India outside India;
- (b) to all persons on ships and aircrafts registered in India.

wherever they may be”.

3. *Amendment of section 2.*—In section 2 of the principal Act,—

(a) for clause (i), the following clause shall be substituted, namely:—

“(1) ‘addict’ means a person who has dependence on any narcotic drug or psychotropic substance;”;

(b) clause (vii a) shall be relettered as clause (vii d) and before clause (vii d) as so relettered, the following clauses shall be inserted, namely—

“(vii a) ‘commercial quantity’, in relation to narcotic drugs and psychotropic substances, means any quantity greater than the quantity specified by the Central Government by notification in the Official Gazette;

(vii b) ‘controlled delivery’ means the technique of allowing illicit or suspect consignments of narcotic drugs, psychotropic substances, controlled substances or substances substituted for them to pass out of, or through or into the territory of India with the knowledge and under the supervision of an officer empowered in this behalf or duly authorised under section 50A with a view to identifying the persons involved in the commission of an offence under this Act.

(vii c) ‘corresponding law’ means any law corresponding to the provisions of this Act”;

(c) after clause (xxiii), the following clause shall be inserted, namely:—

(xxiii a) ‘small quantity’, in relation to narcotic drugs and psychotropic substances, means any quantity lesser than the quantity specified by the Central Government by notification in the Official Gazette.”

4. *Amendment of section 7A.*—In section 7A of the principal Act, for sub-section (2) and (3), the following sub-sections shall be substituted, namely:—

“(2) The Fund shall be applied by the Central Government to meet the expenditure incurred in connection with the measures taken for —

- (a) combating illicit traffic in narcotic drugs, psychotropic substances or controlled substances;
- (b) controlling the abuse of narcotic drugs and psychotropic substances;
- (c) identifying, treating, rehabilitating addicts;
- (d) preventing drug abuse;
- (e) educating public against drug abuse; and
- (f) supplying drugs to addicts where such supply is a medical necessity.

(3) The Central Government may constitute a Governing Body as it thinks fit to advise that Government and to sanction money out of the said Fund subject to the limit notified by the Central Government in the Official Gazette”.

5. *Insertion of new section 8A.*—After section 8 of the principal Act, the following section shall be inserted, namely:—

“8A. *Prohibition of certain activities relating to property derived from offence.*—No person shall—

- (a) convert or transfer any property knowing that such property is derived from an offence committed under this Act or under any other corresponding law of any other country or from an act of participation in such offence, for the purpose of concealing or disguising the illicit origin of the property or to assist any person in the commission of an offence or to evade the legal consequences; or
- (b) conceal or disguise the true nature, source/location, disposition of any property knowing that such property is derived from an offence committed under this Act or under any other corresponding law of any other country; or
- (c) knowingly acquire possess or use any property which was derived from an offence committed under this Act or under any other corresponding law of any other country.”

6. *Substitution of new section for sections 15 to 18.*—For sections 15 to 18 of the principal Act, the following sections shall be substituted, namely:—

“15. *Punishment for contravention in relation to poppy straws.*—Whoever, in contravention of any provisions of this Act or any rule or order or mode or condition of a licence granted thereunder, produces possesses transports, imports, inter-State, exports inter-State, sells, purchases, uses or omits to warehouse poppy straw or removes or does any act in respect of warehoused poppy straw shall be punishable.—

- (a) where the contravention involves small quantity with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both;
- (b) where the contravention involves quantity lesser than commercial quantity but greater than small quantity, with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees;
- (c) where the contravention involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which may extend to twenty years, and shall also be liable to fine which shall not be less than one lakh rupees but which may extend to two lakh rupees;

Provided that the court may, for reasons to be recorded in the judgment, impose a fine exceeding two lakh rupees.

16. *Punishment for contravention in relation to coca plant and coca leaves.*—Wherever, in contravention of any provision of this Act or any rule or order made or condition of licence granted thereunder, cultivates any coca plant or gathers any portion of a coca plant or produces, possesses, sells, purchases, transports, imports inter-State, exports inter-State or uses coca leaves shall be punishable with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees.

17. *Punishment for contravention in relation to prepared opium.*—Whoever, in contravention of any provision of this Act or any rule or order made or condition of licence granted thereunder, manufactures, possesses, sells, purchases, transports, imports inter-State, exports inter-State or uses prepared opium shall be punishable,—

- (a) where the contravention involves small quantity, with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both; or
- (b) where the contravention involves quantity lesser than commercial quantity but greater than small quantity, with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees; or
- (c) where the contravention involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which may extend to twenty years, and shall also be liable to fine to which shall not be less than one lakh rupees but which may extend to two lakh rupees;

Provided that the court may, for reasons to be recorded in the judgement, impose a fine exceeding two lakh rupees.

18. *Punishment for contravention in relation to opium poppy and opium.*—Whoever, in contravention of any provision of this Act or any rule or order made or condition of licence granted thereunder, cultivates the opium poppy or produces, manufactures, possesses, sells, purchases, transports, imports inter State, exports inter State or uses opium shall be punishable,—

- (a) where the contravention involves small quantity, with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both;
- (b) where the contravention involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which may extend to twenty years, and shall also be liable to fine which shall not be less than one lakh rupees which may extend to two lakh rupees;

Provided that the court may, for reasons to be recorded in the judgement, impose a fine exceeding two lakh rupees:

- (c) in any other case, with rigorous imprisonment which may extend to ten years and with fine which may extend to one lakh rupees."

7. *Amendment of section 20* In section 20 of the principal Act, in clause (b), for sub clauses (i) and (ii), the following sub clauses shall be substituted, namely:—

- "(i) where such contravention relates to clause (a) with rigorous imprisonment for a term which may extend to ten years, and shall also be liable

to fine which may extend to one lakh rupees; and

- (ii) where such contravention relates to sub clause (b),—

- (A) and involves small quantity, with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both;
- (B) and involves quantity lesser than commercial quantity but greater than small quantity, with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees;
- (C) and involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which may extend to twenty years and shall also be liable to fine which shall not be less than one lakh rupees but which may extend to two lakh rupees:

Provided that the court may, for reasons to be recorded in the judgment, impose fine exceeding two lakh rupees."

8. *Substitution of new sections for section 21 to 23.*—For sections 21 to 23 of the principal Act, the following sections shall be substituted, namely:—

"21. *Punishment for contravention in relation to manufactured drugs and preparations.*—Whoever, in contravention of any provision of this Act or any rule or order made or condition of licence granted thereunder, manufactures, possesses, sells, purchases, transports, imports inter-State, exports inter-State or uses any manufactured drug or any preparation containing any manufactured drug shall be punishable,—

- (a) where the contravention involves small quantity, with rigorous imprisonment for a term which may extend to six month, or fine which with may extend to ten thousand rupees, or with both;
- (b) where the contravention involves, quantity, lesser than commercial quantity but greater than small quantity, with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees;
- (c) where the contravention involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which may extend to twenty years, and shall also be liable to fine which shall not be less than one lakh rupees but which may extend to two lakh rupees;

Provided that the court may for reasons to be recorded in the judgment, impose a fine exceeding two lakh rupees.

22. *Punishment for contravention in relation to psychotropic substances.*—Whoever, in contravention of any provision of this Act or any rule or order made or condition of licence granted thereunder, manufactures, possesses, sells, purchases, transports, imports inter-State, exports inter-State or uses any psychotropic substance shall be punishable,—

- (a) where the contravention involves small quantity, with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both;
- (b) where the contravention involves quantity lesser than commercial quantity but greater than small quantity, with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees;

- (c) where the contravention involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which may extend to twenty years, and shall also be liable to fine which shall not be less than one lakh rupees but which may extend to two lakh rupees :

Provided that the court may, for reasons to be recorded in the judgment, impose a fine exceeding two lakh rupees.

23. Punishment for illegal import into India, export for, India or transhipment of narcotic drugs and Psychotropic substances.—Whoever, in contravention of any provision of this Act or any rule or order made a condition of licence or permit granted or certificate or authorisation issued thereunder, imports into India, or exports from India or tranships any narcotic drug or psychotropic substance shall be punishable,—

- (a) where the contravention involves small quantity, with rigorous imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both ;
- (b) where the contravention involves quantity lesser than commercial quantity but greater than small quantity, with rigorous imprisonment for a term which may extend to ten years, and with fine which may extend to one lakh rupees ;
- (c) where the contravention involves commercial quantity, with rigorous imprisonment for a term which shall not be less than ten years but which may extend to twenty years, and shall also be liable to fine which shall not be less than one lakh rupees but which may extend to two lakh rupees :

Provided that the court may, for reasons to be recorded in the judgment, impose fine exceeding two rupees."

9. Substitution of new section for section 25.—For section 25 of the principal Act, the following section shall be substituted, namely:—

"25. Punishment for allowing premises, etc., to be used for commission of an offence.—Whoever, being the owner or occupier or having the control or use of any house room, enclosure, space, place, animal or conveyance, knowingly permits it to be used for the commission by any other person of an offence punishable under any provision of this Act, shall be punishable with the punishment provided for that offence."

10. Substitution of new section for section 27.—For section 27 of the principal Act, the following section shall be substituted, namely:—

"27. Punishment for consumption of any narcotic drug or psychotropic substance.—Whoever consumes any narcotic drug or psychotropic substance shall be punishable,—

- (a) where the narcotic drug or psychotropic substance consumed is cocaine, morphine, diacetyl-morphine or any other narcotic drug of any psychotropic substance as may be specified in this behalf by the Central Government by notification in the Official Gazette, with rigorous imprisonment for a term which may extend to one year, or with fine which may extend to twenty thousand rupees, or with both ; and
- (b) where the narcotic drug or psychotropic substance consumed is other than those specified in or under clause (a), with imprisonment for a term which may extend to six months, or with fine which may extend to ten thousand rupees, or with both."

11. Amendment of section 30.—In section 30 of the principal Act, for the words, figures and brackets "section 15 to section 25 (both inclusive) and from the circumstances of the case", the words, figures and letter "sections 19, 24 and 27A and for offences involving commercial quantity of any narcotic drug or psychotropic substance and from the circumstances of the case" shall be substituted.

12. Substitution of new section for section 31.—For section 31 of the principal Act, the following section shall be substituted, namely:—

"31. Enhanced punishment for offences after previous conviction.—(1) If any person who has been convicted of the commission of, or attempt to commit, or abetment of, or criminal conspiracy to commit, any of the offences punishable under this Act is subsequently convicted of the commission of, or attempt to commit, or abetment of, or criminal conspiracy to commit, an offence punishable under this Act with the same amount of punishment shall be punished for the second and every subsequent offence with rigorous imprisonment for a term which may extend to one-half of the maximum term of imprisonment, and also be liable to fine which shall extend to one-half of the maximum amount of fine.

- (2) Where the person referred to in sub-section (1) is liable to be punished with a minimum term of imprisonment and to a minimum amount of fine, the minimum punishment for such person shall be one-half of the minimum term of imprisonment and one-half of the minimum amount of fine :

Provided that the court may, for reasons to be recorded in the judgment, impose a fine exceeding the fine for which a person is liable.

- (3) Where any person is convicted by a competent court of criminal jurisdiction outside India under any corresponding law, such person, in respect of such conviction, shall be dealt with for he purposes of sub-section (1) and (2) as if he had been convicted by a court in India."

13. Amendment of section 31A.—In section 31A of the principal Act,—

- (a) in sub-section (1),—

(i) for the words, figures, brackets and letter "section 15 to section 25 (both inclusive) or section 27A", the words, figures and letter "section 19, section 24, section 27A and for offences involving commercial quantity of any narcotic drug or psychotropic substance" shall be substituted;

(ii) in sub-clause (a), in the Table, in column (2), against entry (viii), for the figures and words "1,500 grams", the words "lesser of the quantity between the quantities given against the respective narcotic drugs or psychotropic substances mentioned above forming part of the mixture" shall be substituted;

- (b) in sub-section (2), for the words, figures, brackets and letter "section 15 to section 25 (both inclusive), section 27A, "section 28 or section 29", the words, figures and letter "section 19, section 24 or section 27A and for offences involving commercial quantity of any narcotic drug or psychotropic substance" shall be substituted.

14. Insertion of new section 32B.—After section 32A of the principal Act, the following section shall be inserted, namely:—

32B. Factors to be taken into account for imposing higher than the minimum punishment.—Where a minimum term of imprisonment or amount of fine is prescribed for any offence committed under this Act, the court may, in

addition to such factors as it may deem fit, take into account the following factors for imposing a punishment higher than the minimum term of imprisonment or amount of fine, namely:—

- (a) the use or threat of use of violence or arms by the offender;
- (b) the fact that the offender holds a public office and that he has taken advantage of that office in committing the offence;
- (c) the fact the minors are affected by the offence or the minors are used for the commission of an offence;
- (d) the fact the offence is committed in an educational institution or social service facility or in the immediate vicinity of such institution or faculty or in other place to which school children and students resort for educational, sports and social activities;
- (e) the fact that the offender belongs to organised international or any other criminal group which is involved in the commission of the offence; and
- (f) the fact that offender is involved in other illegal activities facilitated by commission of the offence."

15. *Substitution of new section for section 36A.*—For section 36A of the principal Act, the following section shall be substituted, namely:—

36A. Offences triable by Special Courts.—(1) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974),—

- (a) all offences under this Act which are punishable with imprisonment for a term of more than three years shall be triable only by the Special Court constituted for the area in which the offence has been committed or where there are more Special Courts than one for such area, by such one of them as may be specified in this behalf by the Government,
- (b) where a person accused of or suspected of the commission of an offence under this Act is forwarded to a Magistrate under sub-section (2) or sub-section (2A) of section 167 of the Code of Criminal Procedure, 1973 (2 of 1974), such Magistrate may authorise the detention of such person in such custody as he thinks fit for a period not exceeding fifteen days in the whole where such Magistrate is a Judicial Magistrate and seven days in the whole where such Magistrate is an Executive Magistrate;

Provided that in cases which are triable by the Special Court where such Magistrate considers:—

- (i) when such person is forwarded to him as aforesaid; or
- (ii) upon or at any time before the expiry of the period of detention authorised by him,

that the detention of such person is unnecessary, he shall order such person to be forwarded to the Special Court having jurisdiction;

- (c) the Special Court may exercise, in relation to the person forwarded to it under clause (b), the same power which a Magistrate having jurisdiction to try a case may exercise under section 167 of the Code of Criminal Procedure, 1973 (2 of 1974), in relation to an accused person in such case who has been forwarded to him under that section;
- (d) a Special Court may, upon perusal of police report of the facts constituting an offence under this Act or upon complaint made by an officer of the Central Government or a State Government authorised in his behalf take cognizance of that offence without the accused being committed to it for trial,

(2) When trying an offence under this Act, a Special Court may also try an offence other than an offence under this Act with which the accused may, under the Code of Criminal Procedure, 1973 (2 of 1974), be charged at the same trial.

(3) Nothing contained in this section shall be deemed to affect the special powers of the High Court regarding bail under section 439 of the Code of Criminal Procedure, 1973 (2 of 1974), and the High Court may exercise such powers including the power under clause (b) of sub-section (1) of that section as if the reference to "Magistrate" in that section included also a reference to a "Special Court" constituted under section 36.

(4) In respect of persons accused of an offence punishable under section 19 or section 24 or section 27A or for offences involving commercial quantity the references in sub-section (2) of section 167 of the Code of Criminal Procedure, 1973 (2 of 1974), thereof to "ninety days", where they occur, shall be construed as reference to "one hundred to and eighty days":

Provided that, if it is not possible to complete the investigation within the said period of one hundred and eighty days, the special court may extend the said period upto one year on the report of the Public Prosecutor indicating the progress of the investigation and the specific reasons for the detention of the accused beyond the said period of one hundred and eighty days.

(5) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), the offences punishable under this Act with imprisonment for a term of not more than three years may be tried summarily.

16. *Substitution of new section for section 36D.*—For section 36D of the principal Act, the following section shall be substituted, namely:—

36D. Transitional provisions.—(1) Any offence committed under this Act on or after the commencement of the Narcotic Drugs and Psychotropic Substances (Amendment) Act, 1988 (2 of 1989), which is triable by a Special Court shall, until a Special Court is constituted under section 36, notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), be tried by a Court of Session.

(2) Where any proceedings in relation to any offence committed under this Act on or after the commencement of the Narcotic Drugs and Psychotropic Substances (Amendment) Act, 1988 (2 of 1989), are pending before a Court of Session, then, notwithstanding anything contained in sub-section (1), such proceeding shall be heard and disposed of by the Court of Session; Provided that nothing contained in this sub-section shall affect the power of the High Court under section 407 of the Code of Criminal Procedure, 1973 (2 of 1974), to transfer any case or class of cases taken cognizance by a Court of Session under sub-section (1)."

17. *Amendment of section 37.*—In section 37 of the principal Act, in sub-section (1), in clause (b), for the words "a term of imprisonment of five years or more under this Act", the words, figures and letter "offences under section 19 or section 24 or section 27A and also for offences involving commercial quantity" shall be substituted.

18. *Amendment of section 39.*—In section 39 of the principal Act, in sub-section (1), after the words and figures "under section 27", the words "or for offences relating to small quantity of any narcotic drug or psychotropic substance" shall be inserted.

19. *Substitution of new sections for sections 41 to 43.*—For sections 41 to 43 of the principal Act, the following sections shall be substituted, namely:—

41. Power to issue warrant and authorisation.

(1) A Metropolitan Magistrate of a Magistrate of the first class or any Magistrate of the second class specially empowered by the State Government in this behalf, may issue a warrant for the arrest of any person whom he has reason to believe to have committed any offence punishable under this Act, or for the search, whether by day or by night, of any building, conveyance or place in which he has reason to believe any narcotic drug or psychotropic substance or controlled substance in respect of which an offence punishable under this Act has been committed or any document or other article which may furnish evidence of the commission of such offence or any illegally acquired property or any document or other article which may furnish evidence of holding any illegally acquired property which is liable for seizure or freezing or forfeiture under Chapter VA of this Act is kept or concealed.

(2) Any such Officer of gazetted rank of the departments of central excise, narcotics, customs, revenue intelligence or any other department of the Central Government including the paramilitary forces or the armed forces as is empowered in this behalf by general or special order by the Central Government, or any such officer of the revenue, drugs control, excise, police or any other department of a State Government as is empowered in this behalf by general or special order of the State Government if he has reason to believe from personal knowledge or information given by any person and taken in writing that any person has committed an offence punishable under this Act or that any narcotic drug or psychotropic substance or controlled substance in respect of which any offence under this Act has been committed or any document or other article which may furnish evidence of the commission of such offence or any illegally acquired property or any document or other article which may furnish evidence of holding any illegally acquired property which is liable for seizure or freezing or forfeiture under Chapter VA of this Act is kept or concealed in any building conveyance or place, may authorise any officer subordinate to him but superior in rank to a peon, sepoy or a constable to arrest such a person or search a building, conveyance or place whether by day or by night or himself arrest such a person or search a building conveyance or place.

(3) The officer to whom a warrant under sub-section (1) is addressed and the officer who authorised the arrest or search or the officer who is so authorised under sub-section (2) shall have all the powers of an officer acting under section 42.

42. Power of entry, search, seizure and arrest without warrant or authorisation.—(1) Any such officer (being an officer superior in rank to a peon, sepoy or constable) of the departments of central excise, narcotics, customs, revenue intelligence or any other department of the Central Government including paramilitary forces or armed forces as is empowered in this behalf by general or special order by the Central Government, or any such officer (being an officer superior in rank to a peon, sepoy or constable) of the revenue, drugs control, excise, police or any other department of a State Government as is empowered in this behalf by general or special order of the State Government, if he has reason to believe from personal knowledge or information given by any person and taken down in writing that any narcotic drug, or psychotropic substance, or controlled substance in respect of which an offence

punishable under this Act has been committed or any document or other article which may furnish evidence of the commission of such offence or any illegally acquired property or any document or other article which may furnish evidence of holding any illegally acquired property which is liable for seizure or freezing or forfeiture under Chapter VA of this Act is kept or concealed in any building, conveyance or enclosed place, may between sunrise and sunset,—

- (a) enter into and search any such building, conveyance or place;
- (b) in case of resistance, break open any door and remove any obstacle to such entry;
- (c) seize such drug or substance and all materials used in the manufacture thereof and any other article and any animal or conveyance which he has reason to believe to be liable to confiscation under this Act and any document or other article which he has reason to believe may furnish evidence of the commission of any offence punishable under this Act or furnish evidence of holding any illegally acquired property which is liable for seizure or freezing or forfeiture under Chapter-VA of this Act; and
- (d) detain and search, and, if he thinks proper, arrest any person whom he has reason to believe to have committed any offence punishable under this Act:

Provided that if such officer has reason to believe that a search warrant or authorisation cannot be obtained without affording opportunity for the concealment of evidence or facility for the escape of an offender, he may enter and search such building, conveyance or enclosed place at any time between sunset and sunrise after recording the grounds of this belief.

(2) Where an officer takes down any information in writing under sub-section (1) or records grounds for his belief under the proviso thereto, he shall within seventy-two hours send a copy thereof to his immediate official superior.

43. Power of seizure and arrest in public place.—Any officer of any of the departments mentioned in section 42 may,—

- (a) seize in any public place or in transit, any narcotic drug or psychotropic substance or controlled substance in respect of which he has reason to believe an offence punishable under this Act has been committed, and, along with such drug or substance, any animal or conveyance or article liable to confiscation under this Act, any document or other article which he has reason to believe may furnish evidence of the commission of an offence punishable under this Act or any document or other article which may furnish evidence of holding any illegally acquired property which is liable for seizure or freezing or forfeiture under Chapter-VA of this Act;
- (b) detain and search any person whom he has reason to believe to have committed an offence punishable under this Act, and if such person has any narcotic drug or psychotropic substance or controlled substance in his possession and such possession appears to him to be unlawful, arrest him and any other person in his company.

Explanation.—For the purposes of this section, the expression “public place” includes any public conveyance, hotel, shop, or other place intended for use by, or accessible to the public.

20. Amendment of section 44.—In section 44 of the principal Act, after the words “psychotropic substance”, the words “or controlled substance” shall be inserted.

21. *Amendment of section 49.*—In section 49 of the principal Act, after the words “psychotropic substance”, the words “or controlled substance” shall be inserted.

22. *Amendment of section 50.*—In section 50 of the principal Act, after sub-section (4), the following sub-sections shall be inserted, namely:—

“(5) When an officer duly authorised under section 42 has reason to believe that it is not possible to take the person to be searched to the nearest Gazetted Officer or Magistrate without the possibility of the person to be searched parting with possession of any narcotic drug or psychotropic substance, or controlled substance or article or document, he may, instead of taking such person to the nearest Gazetted Officer or Magistrate, proceed to search the person as provided under section 100 of the Code of Criminal Procedure, 1973 (2 of 1974).

(6) After a search is conducted under sub-section (5), the officer shall record the reasons for such belief which necessitated such search and within seventy-two hours send a copy thereof to his immediate official superior.”

23. *Insertion of new section 50A.*—After section 50 of the principal Act, the following section shall be inserted, namely:—

“50A. *Power to undertake controlled delivery.*—The Director General of Narcotics Control Bureau constituted under sub-section (3) of section 4 or any other officer authorised by him in this behalf, may, notwithstanding anything contained in this Act, undertake controlled delivery of any consignment to—

(a) any destination in India;

(b) a foreign company, in consultation with the competent authority of such foreign country to which such consignment is destined, in such manner as may be prescribed.”

24. *Amendment of section 53.*—In section 53 of the principal Act,—

(a) in sub-section (1), for the words “or Border Security Force”, the words “or any other department of the Central Government including paramilitary force or armed forces” shall be substituted;

(b) in sub-section (2), after the words “excise”, the words “or any other department” shall be inserted.

25. *Substitution of new section for section 54.*—For section 54 of the principal Act, the following section shall be substituted, namely:—

“54. *Presumption from possession of illicit articles.*—Trials under this Act, it may be presumed, unless and until the contrary is proved, that the accused has committed an offence under this Act in respect of—

(a) any narcotic drug or psychotropic substance or controlled substance;

(b) any opium poppy, cannabis plant or coca plant growing on any land which he has cultivated;

(c) any apparatus specially designed or any group of utensils specially adopted for the manufacture of any narcotic drug or psychotropic substance or controlled substance; or

(d) any materials which have undergone any process towards the manufacture of a narcotic drug or psychotropic substance or controlled substance, or any residue left of the materials from which any narcotic drug or psychotropic substance or controlled substance has been manufactured,

for the possession of which he fails to account satisfactorily.”

26. *Amendment of section 60.*—In section 60 of the principal Act,—

(a) for sub-section (1), the following sub-section be substituted, namely:—

“(1) Whenever any offence punishable under this Act has been committed, the narcotic drug, psychotropic substance, controlled substance, opium poppy, coca plant, cannabis plant, materials, apparatus and utensils in respect of which or by means of which such offence has been committed, shall be liable to confiscation.”

(b) in sub-sections (2) and (3), after the words “psychotropic substance”, wherever they occur, the words “or controlled substances” shall be inserted.

27. *Amendment of section 61.*—In section 61 of the principal Act, for the words “narcotic drug or psychotropic substance”, the words “narcotic drug, psychotropic substance or controlled substance” shall be substituted.

28. *Amendment of section 62.*—In section 62 of the Principal Act, for the words “narcotic drug or psychotropic substance”, the words “narcotic drug, psychotropic substance or controlled substance” shall be substituted.

29. *Amendment of section 63.*—In section 63 of the principal Act,—

(a) in sub-section (2), in the second proviso, after the words “psychotropic substance”, the words “, controlled substance” shall be inserted;

(b) sub-section (3) shall be omitted.

30. *Substitution of new section for section 64A.*—For section 64A of the principal Act, the following section shall be substituted, namely:—

“64A. *Immunity from prosecution to addicts volunteering for treatment.*—Any addict, who is charged with an offence punishable under section 27 or with offences involving small quantity of narcotic drugs or psychotropic substances, who voluntarily seeks to undergo medical treatment for de-addiction from a hospital or an institution maintained or recognised by the Government or a local authority and undergoes such treatment shall not be liable to prosecution under section 27 or under any other section for offences involving small quantity of narcotic drugs or psychotropic substances:

Provided that the said immunity from prosecution may be withdrawn if the addict does not undergo the complete treatment for de-addiction.”

31. *Amendment of section 68A.*—In section 68A of the principal Act, in sub-section (2),—

(i) in clause (a), for the word “five”, the word “ten” shall be substituted;

(ii) after clause (c), the following clause shall be inserted, namely:—

“(cc) every person who has been arrested or against whom a warrant or authorisation of arrest has been issued for the commission of an offence punishable under this Act with imprisonment for a term of ten years or more, and every person who has been arrested or against whom a warrant or authorisation of arrest has been issued for the commission of a similar offence under any corresponding law of any other country”;

(iii) in clauses (d), (e) and (f), after the word, brackets and letter “clause (c)”, the words, brackets and letters “or clause (cc)” shall be inserted.

32. *Amendment of section 68B.*—In section 68B of the principal Act, in clause (g), in sub-clause (i), for the words “illicit traffic”, the words “the contravention of any provisions of this Act” shall be substituted.

33. *Amendment of section 68C.*—In section 68C of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely :—

“Provided that no property shall be forfeited under this Chapter if such property was acquired by a person to whom this Act applies, before a period of six years from the date he was arrested or against whom a warrant or authorisation of arrest has been issued for the commission of an offence punishable under this Act or from the date the order or detention was issued, as the case may be.”

34. *Amendment of section 68E.* In section 68E of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely :—

“1) Every officer empowered under section 53 and every officer-in-charge of a police station shall, on receipt of information is satisfied that any person to whom this Chapter applies holds any illegally acquired property, he may, after recording reasons for doing so, proceed to take all steps necessary for tracing and identifying such property”.

35. *Amendment of section 68H.*—In section 68H of the principal Act, in sub-section (2), the following proviso shall be inserted at the end, namely :—

“Provided that no notice for forfeiture shall be served upon any person referred to in clause (cc) of sub-section (2) of section 68A or relative of a person referred to in that clause or associate of a person referred to in that clause or holder of any property which was at any time previously held by a person referred to in that clause”.

36. *Amendment of section 68-I.* In section 68-I of the principal Act, after sub-section (3), the following proviso shall be inserted at the end, namely :—

“Provided that no illegally acquired property of any person who is referred to in clause (cc) of sub-section (2) of section 68A or relative of a person referred to in that clause or associate of a person referred to in that clause or holder of any property which was at any time previously held by a person referred to in that clause shall stand forfeited.”

37. *Amendment of section 68-O.*—In section 68-O of the principal Act, in sub-section (1), for the words “Any person aggrieved by an order of the competent authority”, the words, brackets, figures and letter “Any officer referred to in sub-section (1) of section 68E or any person aggrieved by an order of the competent authority” shall be substituted.

38. *Insertion of new section 68Z.* After section 68Y of the principal Act, the following section shall be inserted, namely :—

“68Z. *Release of property in certain cases.*—(1) Where the detention order of a detainee is set aside of withdrawn, properties seized or frozen under this Chapter shall be stand released.

(2) Where any person referred to in clause (a) or clause (b) or clause (cc) of sub-section (2) of section 68A has been acquitted or discharged from the charges under this Act or any other corresponding law of any other country and the acquittal was not appealed against or when appealed against, the appeal was disposed of as a consequence of which such property could not be forfeited or warrant or arrest or authorisation of arrest issued against such person has been withdrawn, then, property seized or frozen under this Chapter shall stand released.”

39. *Amendment of section 76.*—In section 76 of the principal Act, in sub-section (2), after clause (c), the following clause shall be inserted, namely :—

“(ca) the manner in which “controlled delivery” under section 50A is to be undertaken ;”.

40. *Amendment of section 77.*—In section 77 of the principal Act, for the portion beginning with the words “Every rule made under this Act” and ending with “shall be laid, as soon as may be, after it is made or issued”, the following shall be substituted, namely :—

“Every rule made under this Act by the Central Government and every notification or order issued under clause (viii), clause (xi) clause (xxiii) of section 2, section 3, section 7A, section 9A and clause (a) of section 27 shall be laid as soon as may be, after it is made or issued”.

41. *Application of this Act to pending cases.*—(1) Notwithstanding anything contained in sub-section (2) of section 1, all cases pending before the courts or under investigation at the commencement of this Act shall be disposed of in accordance with the provisions of the principal Act as amended by this Act and accordingly, any person found guilty of any offence punishable under the principal Act, as it stood immediately before such commencement, shall be liable for a punishment which is lesser than the punishment for which he is otherwise liable at the date of the commission of such offence.

Provided that nothing in this section shall apply to cases pending in appeal.

(2) For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this Act has not come into force.

THE CHIT FUNDS (AMENDMENT) ACT, 2001

AN

ACT

to amend the Chit Funds Act, 1982

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Chit Funds (Amendment) Act, 2001.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different States.

2. *Amendment of section 6.*—In section 6 of the Chit Funds Act, 1982 (40 of 1982), (hereinafter referred to as the principal Act), in sub-section (3), for the words “thirty per cent.”, the words “forty per cent.”, shall be substituted.

3. *Amendment of section 13.*—In section 13 of the principal Act,—

(i) in sub-section (1), for the words “twenty-five thousand rupees”, the words “rupees one lakh” shall be substituted;

(ii) in sub-section 2,—

(A) in clause (a), for the words “one lakh”, the words “six lakhs” shall be substituted;

(B) in clause (b), for the words “twenty-five thousand rupees”, the words “rupees one lakh” shall be substituted.

4. *Amendment of section 20.*—In section 20 of the principal Act, in sub-section (1), for clause (a), the following clause shall be substituted, namely :—

“(a) deposit in the name of the Registrar, an amount equal to,—

- (i) fifty per cent of the chit amount in cash in an approved bank; and
- (ii) fifty per cent of the chit amount in the form of bank guarantee from an approved bank; or”.

LOK SABHA ON 22ND FEBRUARY, 2001
RAJYA SABHA ON 25TH APRIL, 2001

Assented to on 9-5-2001

THE INSURANCE LAWS (TRANSFER OF BUSINESS AND EMERGENCY PROVISIONS) REPEAL ACT, 2001

(Act No. 11 of 2001)

AN

ACT

to repeal the Allianz Und Stuttgarter Life Insurance Bank (Transfer) Act, 1950, the Life Insurance (Emergency Provisions) Act, 1956 and the General Insurance (Emergency Provisions) Act, 1971.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Insurance

Laws (Transfer of Business and Emergency Provisions) Repeal Act, 2001.

2. *Repeal of Act 62 of 1950.*—The Allianz Und Stuttgarter Life Insurance Bank (Transfer) Act, 1950 is hereby repealed.

3. *Repeal of Act 9 of 1956.*—The Life Insurance (Emergency Provisions) Act, 1956 is hereby repealed.

4. *Repeal of Act 17 of 1971.*—The General Insurance (Emergency Provisions) Act, 1971 is hereby repealed.

Assented to on 9-5-2001

THE COLONIAL PRISONERS REMOVAL (REPEAL) ACT, 2001

(Act No. 12 of 2001)

AN

ACT

to repeal the Colonial Prisoners Removal Act, 1884.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. *Short Title.*—This Act may be called the Colonial Prisoners Removal (Repeal) Act, 2001.

2. *Repeal of Act 47 and 48 Vict., C. 31.*—The Colonial Prisoners Removal Act, 1884 is hereby repealed.

Assented to on 11 May, 2001.

THE APPROPRIATION (RAILWAYS) ACT, 2001

(Act No 13 of 2001)

AN

ACT

to authorise payment and appropriation of certain of sums from and out of the Consolidated Fund of India for the services of the financial year 2001-002 for the purposes of Railways.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Appropriation (Railways) No. 2 Act, 2001.

2. *Issue of Rs. 66089,22,49,000 out of the Conslied Fund of India for the financial year 2001-2002.*—From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Scheduled to the Appropriation (Railways) Vote on Account Act, 2001 (5 of 2001)], to the sum of sixty-six thousand and eighty-nine crores, twenty-two lakhs and forty-nine thousand rupees towards defraying the several charges which will come in course of payment during the financial year 2001-2002, in respect of the services relating to Railways specified in cloumn 2 of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

THE SCHEDULE

(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding		
		Voted by Parliament	Charged on the Cosolidated Fund	Total
1	2	3		
		Rs.	Rs.	Rs.
1.	Railway Board	64,28,15,000	—	64,28,15,000
2.	Miscellaneous Expenditure (General)	189,12,85,000	—	189,12,85,000
3.	General Superintendence and services on Railways	1518,79,50,000	50,000	5,18,81,00,000
4.	Repairs and Maintenance of Permanent Way and Works	2983,25,32,000	3,00,000	2983,28,32,000
5.	Repairs and Maintenance of Motive Power	1716,17,91,000	65,000	1716,18,56,000
6.	Repairs and Maintenance of Carriage and Wagons	3310,97,54,000	—	3310,97,54,000

1	2	3	
7. Repairs and Maintenance of Plant and Equipment	1660,58,34,000	—	1660,58,34,000
8. Operating Expenses—Rolling Stock and Equipment	2758,56,37,000	1,00,000	2758,57,37,000
9. Operating Expenses—Traffic	6527,43,82,000	2,00,000	6527,45,82,000
10. Operating Expenses—Fuel	7415,08,05,000	2,00,000	7415,10,05,000
11. Staff Welfare and Amenities	1238,57,17,000	80,000	1238,57,97,000
12. Miscellaneous Working Expenses	14,58,22,34,000	19,86,35,000	14,78,08,69,000
13. Provident Fund, Pension and other Retirement Benefits	5821,62,25,000	90,92,000	5822,53,17,000
14. Appropriation to Funds	9335,19,67,000	—	9335,19,67,000
15. Dividend to General Revenues, Repayment of loans taken from General Revenues and Amortization of Over-Capitalization.	1352,00,00,000	—	1352,00,00,000
16. Assets—Acquisition, Construction and Replacement—Revenue.	35,00,00,000	—	35,00,00,000
<i>Other Expenditure :</i>			
Capital	14293,45,99,000	5,00,00,000	14298,45,99,000
Railways Funds	4384,00,00,000	1,00,00,000	4385,00,00,000
Total ..	66062,35,27,000	26,87,22,000	66089,22,49,000

THE FINANCE ACT, 2001

AN

ACT

to give effect to the financial proposals of the Central Government for the financial year 2001-2002.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. *Short title and commencement.*—(1) This Act may be called the Finance Act, 2001.

(2) Save as otherwise provided in this Act, sections 2 to 101 shall be deemed to have come into force on the 1st day of April, 2001.

CHAPTER II

RATES OF INCOME-TAX

2. *Income-tax.*—(1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 2001, income-tax shall be charged at the rates specified in Part I of the First Schedule and such tax as reduced by the rebate of income-tax calculated under Chapter VIII-A of the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income tax Act) shall be increased,—

(a) in the cases to which Paragraphs A, B, C and D of that Part apply, by a surcharge for purposes of the Union; and

(b) in the case to which Paragraph E of that Part applies, by a surcharge, calculated in each case in the manner provided therein.

(2) In the cases to which Paragraph A of Part I of the First Schedule applies, where the assessee has, in the previous year, any net agricultural income exceeding six hundred rupees, in addition to total income, and the total income exceeds fifty thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first fifty thousand rupees of the total income but without being liable to tax], only for the

purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income;

(ii) the net agricultural income shall be increased by a sum of fifty thousand rupees, and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income as so increased were the total income;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax in respect of the total income:

Provided that the amount of income-tax so arrived at, as reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, shall be increased by a surcharge for purposes of the Union calculated in each case in the manner provided in that Paragraph and the sum so arrived at shall be the income-tax in respect of the total income.

(3) In case to which the provisions of Chapter XII or Chapter XII-A or sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be:

Provided that the amount of income-tax computed in accordance with the provisions of sections 112 and 113 shall be increased by a surcharge for purposes of the Union or surcharge as provided in Paragraph A, B, C, D or E, as the case may be, of Part I of the First Schedule:

Provided further that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115E and

115JB of the Income-tax Act, the amount of income-tax computed under this sub-section shall be increased,—

- (a) by a surcharge for purposes of the Union, calculated,—
 - (i) in the case of a co-operative society, a firm and a local authority, at the rate of twelve per cent of such income-tax ;
 - (ii) in the case of a person other than a company a co-operative society, a firm and a local authority,—
 - (A) at the rate of twelve per cent of such income-tax where the total income exceeds sixty thousand rupees but does not exceed one lakh fifty thousand rupees ; or
 - (B) at the rate of seventeen per cent of such income-tax where the total income exceeds one lakh fifty thousand rupees ; and

(b) by a surcharge calculated at the rate of thirteen per cent of such income-tax in the case of a under section 115-U or section 115R or section 115U of the Income-tax Act, the tax shall be charged and paid at the rate as specified in those sections and shall be increased by a surcharge for purposes of the Union, calculated at the rate of two per cent of such tax :

Provided that no surcharge shall be payable by a foreign company.

(5) In case in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, at the rates in force, the deduction shall be made at the rates specified in Part II of the First Schedule and shall be increased by a surcharge for purpose of the Union, calculated in each case in the manner provided therein.

(6) In cases in which tax has to be deducted under sections 194C, 194E, 194EE, 194F, 194G, 194H, 194I, 194J, 194K, 194L, 196A, 196B, 196C and 196D of the Income-tax Act, the deduction shall be made at the rates specified in those sections and shall be increased by a surcharge for purposes of the Union calculated at the rate of two per cent of such tax :

Provided that no surcharge shall be payable by a foreign company.

(7) In cases in which tax has to be collected under the proviso to section 194B or under section 206C of the Income-tax Act, the collection shall be made at the rates specified in that section or at the rates specified in Part II of the First Schedule, as the case may be, and shall be increased, by a surcharge for purposes of the Union, calculated in each case in the manner provided therein.

(8) Subject to the provisions of sub-section (9) in case in which income-tax has to be charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176, of the Income-tax Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force, such income-tax or, as the case may be, "advance tax" shall be so charged, deducted or computed at the rate or rates specified in Part III of the First Schedule and such tax as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act shall be increased for purposes of the Union, calculated in each case in the manner provided therein :

Provided that in cases to which the provisions of Chapter XII or Chapter XII-A or section 115JB or

sub-section (1A) of section 161 or section 164 or section 164A or section 167B of the Income-tax Act apply "Advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be :

Provided further that the amount of income-tax computed in accordance with the provisions of section 112 and 113 of the Income-tax Act shall be increased by a surcharge for purposes of the Union as provided in Paragraph, A, B, C, D or E, as the case may be of Part-III of the First Schedule:

Provided also that in respect of any income chargeable to tax under sections 115A, 115AB, 115AC, 115ACA, 115AD, 115B, 115BB, 115BBA, 115E and 115JB of the Income tax Act, "advance tax" computed under the first proviso shall be increased by a surcharge for purposes of the Union, calculated at the rate of two per cent of such tax :

Provided that no surcharge shall be payable by a foreign company.

(9) In case to which Paragraph A of Part III of the First Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income exceeding fifty thousand rupees, in addition to total income and the total income exceeds fifty thousand rupees, then, in charging income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (b) [that is to say, as if the net agricultural income were comprised in the total income after the first fifty thousand rupees of the total income but without being liable to tax], only for the purpose of charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and

(b) such income-tax or, as the case may be, "advance tax" shall be so charged or computed as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in the said Paragraph A, as if such aggregate income were the total income ;

(ii) the net agricultural income shall be increased by a sum of fifty thousand rupees, and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in the said Paragraph A, as if the net agricultural income were the total income ;

(iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii) and the sum so arrived at shall be the income-tax or, as the case may be, "advance tax" in respect of the total income :

Provided that the amount of income-tax or "advance tax" so arrived at, as reduced by the rebate of income-tax calculated under Chapter VIII-A of the said Act, shall be increased by a surcharge for purposes of the

Union, calculated in each case in the manner provided therein

(10) For the purposes of this section and the First Schedule,—

- (a) "domestic company" means an Indian company or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 2001, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income ;
- (b) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);
- (c) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived of that person computed in accordance with the rules contained in Part IV of the First Schedule ;
- (d) all other words and expressions used in this section and in the First Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

CHAPTER III

DIRECT TAX

Income-tax

3. *Amendment of section 2.*—In section 2 of the Income-tax Act,—

- (a) after clause (12), the following clause shall be inserted with effect from the 1st day of June, 2001, namely:—

(12A) "books or books of account" includes ledgers, day-books, cash books, account-books and other books, whether kept in the written form or as print-outs of data stored device ; ;

- (b) after clause (22A), the following clause shall be inserted with effect from the 1st day of June, 2001, namely:—

(22AA) "document" includes an electronic record as defined in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 ; ;
(21 of 2000).

- (c) in clause (2A), in sub-clause (ix), the following *Explanation* shall be inserted with effect from the 1st day of April, 2002, namely:—

Explanation.—for the purposes of this sub-clause,—

- (i) "lottery" includes winnings from prizes awarded to any person by draw of lots or by chance or in any other manner whatsoever under any scheme or arrangement by whatever name called ;
- (ii) "card game and other game of any sort" includes any game show, an entertainment programme on television or electronic mode, in which people compete to win prizes or any other similar game ; ;

- (d) after clause (28B), the following clause shall be inserted with effect from the 1st day of April, 2002, namely:—

(28BB) "insure" means an insurer, being an Indian insurance company, as defined

under clause (7A) of section 2 of the Insurance Act, 1938, which has been granted a certificate of registration under section 3 of that Act ; ;

4. *Amendment of section 9.*—In section 9 of the Income-tax Act, in sub-section (1), in clause (vi), in *Explanation 2*, with effect from the 1st day of April, 2002,—

- (i) after clause (iv), the following clause shall be inserted, namely:—

"(iva) the use or right to use any industrial, commercial or scientific equipment but not including the amounts referred to in section 44BB ; ;

- (ii) in clause (vi), for the words, brackets and figures "sub-clauses (i) to (v)", the words, brackets, figures and letter "sub-clauses (i) to (iv) (iva) and (v)" shall be substituted.

5. *Amendment of section 10.*—In section 10 of the Income-tax Act,—

- (a) in clause (10C),—

- (i) after sub-clause (vii), the following sub-clause shall be inserted, namely:—

“(via) any State Government ; or ” ;

- (ii) after sub-clause (viii) as so inserted, the following sub-clause shall be inserted with effect from the 1st day of April 2002, namely:—

“(vii) the Central Government ; or ” ;

- (b) in clause (15), with effect from the 1st day of April, 2002,—

- (i) in sub-clause (iv),—

- (A) for item (a), the following item shall be substituted ; namely:—

“(a) by Government or a local authority on moneys borrowed by it before the 1st day of June, 2001 from, or debts owed by it before the 1st day of June, 2001 to, sources outside India ; ;

- (B) in item (b), for the words "a loan agreement entered into with any such financial institution", the words, figures and letters "a loan agreement entered into before the 1st day of June, 2001 with any such financial institution" shall be substituted ;

- (C) in item (c), for the words "money borrowed or debt incurred by it", the words, figures and letters "moneys borrowed or debt incurred by it before the 1st day of June, 2001" shall be substituted ;

- (D) in items (d) and (e), for the words "any moneys borrowed by it from sources outside India", the words, figures and letters "any moneys borrowed by it from sources outside India before the 1st day of June, 2001" shall be substituted ;

- (E) in item (f), for the words "a loan agreement approved by the Central Government", the words, figures and letters "a loan agreement approved by the Central Government before the 1st day of June, 2001" shall be substituted ;

- (ii) For *Explanation 1A* to sub-clause (ix), the following *Explanation* shall be substituted.

namely:—

'Explanation 1A.—For the purposes of this sub-clause, the expression “interest” shall not include interest paid on delayed payment of loan or on default if it is in excess of two per cent per annum over the rate of interest payable in terms of such loan.”;

(c) in clause (23 4AB), with effect from the 1st day of April, 2002,—

(i) in the opening portion, for the words “under a pension scheme”, the words “or any other insurer under a pension scheme” shall be substituted;

(ii) in sub-clause(ii), after the words “the Controller of Insurance”, the words, brackets and figures “or the Insurance Regulatory and Development Authority established under sub-section (1) of section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999, (41 of 1999), as the case may be” shall be inserted;

(d) after clause (23BBC), the following clauses shall be inserted, namely:—

“(23BBD) any income of the Secretariat of the Asian Organisation of Supreme Audit Institutions registered as “ASOSAI-SECRETARIAT” under the Societies Registration Act, 1860 (21 of 1860) for three previous years relevant to the assessment years beginning on the 1st day of April, 2001 and ending on the 31st day of March, 2004 ;

(23BBE) any income of the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999 (41 of 1999);”.

(e) in clause (23C),—

(a) in the third proviso,—

(i) in clause (a), after the words “the objects for which it is established”, the word, figures and letters “and in a case where more than twenty-five per cent of its income is accumulated on or after the 1st day of April, 2001, the period of the accumulation of the amount exceeding twenty-five per cent of its income shall in no case exceed five years” shall be inserted with effect from the 1st day of April, 2002 ;

(ii) in clause (b),—

(A) after sub-clause (i), the following sub-clause shall be inserted, namely:—

“(ia) any asset, being equity shares of a public company, held by any university or other educational institution or any hospital or other medical institution where such assets form part of the corpus of any university or other educational institution or any hospital or other medical institution as on the 1st day of June, 1998;”;

(B) in sub-clause (iii), after the word, brackets and figure “sub-clause (i)”, the words, brackets, figure

and letter “and sub clause (ia)” shall be inserted ;

(b) after the eighth proviso, the following proviso shall be inserted with effect from the 1st day of April, 2002, namely:—

“Provided also that where the total receipts of the fund or institution referred to in sub-clause (iv) or of any trust or institution referred to in sub-clause (v) or of any university or other education institution referred to in sub-clause (vi) or of any hospital or other institution referred to in sub-clause (via) exceed one crore rupees in any preceding year, the fund or trust or institution or hospital or other institution, as the case may be, shall—

(i) publish its accounts in a local news paper ; and

(ii) furnish along with the application prescribed in the first proviso to this clause, the copy of the local newspaper in which such accounts have published ;”;

(f) in clause (23FB),—

(a) the *Explanation* shall be numbered as *Explanation 1* thereof, and in *Explanation 1* as so numbered, in clause (b), for sub-clause (i), the following sub-clause shall be substituted, namely:—

“(i) operating under a trust registered under the provisions of the Registration Act, 1908 (16 of 1908) or operating as a venture capital scheme made by the Unit Trust of India established under the Unit Trust of India Act, 1963 (52 of 1963);”;

(b) after *explanation 1* as so numbered, the following *explanation* shall be inserted, namely:—

“*Explanation 2.*—For the removal of doubts, it is hereby declared that the income of a venture capital company or venture capital fund shall continue to be exempt if the share of the venture capital undertaking, in which the venture capital company or venture capital fund has made the initial investment, are subsequently listed in a recognised stock exchange in India ;”;

(g) in clause (23G), with effect from the 1st day of April, 2002,—

(a) after the words “an infrastructure capital fund or an infrastructure capital company”, the words “or a co-operative bank” shall be inserted;

(b) for the words, brackets and figures “any enterprise wholly engaged in the business of (i) developing, (ii) maintaining and operating, or (iii) developing, maintaining and operating any infrastructure facility”, the words, brackets, figures and letters “any enterprise or undertaking wholly engaged in the business referred to in sub-section (4) of section 80-IA or a housing project referred to in sub-section (10) of section 80-IB” shall be substituted ;

(c) in *Explanation 1*,—

(i) clause (c) shall be omitted ;

(ii) after clause (d), the following clauses shall be inserted, namely:—

“(e) “co-operative bank” shall have the meaning assigned to it in clause

(dd) of section 2 of the Deposit Insurance and Credit Guarantee Corporation Act, 1961 (47 of 1961);

(f) "interest" includes any fee or commission received by a financial institution for giving any guarantee to, or enhancing credit in respect of, an enterprise which has been approved by the Central Government for the purposes of this clause.”;

(h) in clause (33), after sub-clause (iii), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2000, namely:—

“Provided that this clause shall not apply to any income arising from transfer of units of the Unit Trust of India or of a mutual fund, as the case may be.”.

6. *Amendment of section 10A.*—In section 10A of the Income-tax Act,

(a) in sub-section (1),—

(i) in the second proviso, for the words “undertaking was first set up”, the words “undertaking began to manufacture or produce such articles or things or computer software” shall be substituted;

(ii) the third proviso shall be omitted with effect from the 1st day of April, 2002;

(b) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) For the purposes of sub-section (1), the profits derived from export of articles or things or computer software shall be the amount which bears to the profits of the business of the undertaking, the same proportion as the export turnover in respect of such articles or things or computer software bears to the total turnover of the business carried on by the undertaking.”;

(c) after sub-section (9),—

(i) below *Explanation 1*, the following proviso shall be inserted, namely:—

“Provided that nothing contained in this *Explanation* shall apply to any change in the shareholding of the company as a result of—

(a) its becoming a company in which the public are substantially interested; or

(b) disinvestment of its equity shares by any venture capital company or venture capital fund.”;

(ii) in *Explanation 2*, in clause (iv), for the words “in respect of export”, the words “in respect of export by the undertaking” shall be substituted;

(iii) after *Explanation 2*,—the following *Explanation* shall be inserted at the end, namely:—

Explanation 3.—For the removal of doubts, it is hereby declared that the profits and gains derived from on site development of computer software (including services for development of software) outside India shall be deemed to be the profits and gains derived from the export of computer software outside India.”.

7. *Amendment of section 10B.*—In section 10B of the Income-tax Act,

(a) in sub-section (1), the second proviso shall be omitted with effect from the 1st day of April, 2002;

(b) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) For the purposes of sub-section (1), the profits derived from export of articles or things or computer software shall be the amount which bears to the profits of the business of the undertaking, the same proportion as the export turnover in respect of such articles or things or computer software bears to the total turnover of the business carried on by the undertaking.”;

(c) after sub-section (9),—

(i) below *Explanation 1*, the following proviso shall be inserted, namely:—

“Provided that nothing contained in this *Explanation* shall apply to any change in the shareholding of the company as a result of—

(a) its becoming a company in which the public are substantially interested; or

(b) disinvestment of its equity shares by any venture capital company or venture capital fund.”;

(ii) in *Explanation 2*, in clause (iii), for the words “in respect of export”, the words “in respect of export by the undertaking” shall be substituted;

(iii) after *Explanation 2*, the following *Explanation* shall be inserted at the end, namely:—

“*Explanation 3.*—For the removal of doubts, it is hereby declared that the profits and gains derived on site development of computer software (including services for development of software outside India) shall be deemed to be the profits and gains derived from the export of computer software outside India.”.

8. *Insertion of new section 10BB.*—After section 10B of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1994, namely:—

“10BB. *Meaning of computer programmes in certain cases.*—The profits and gains derived by an undertaking from the production of computer programmes under section 10B, as it stood prior to its substitution by section 7 of the Finance Act, 2000, (10 of 2000), shall be construed as if for the words “computer programmes”, the words “computer programmes or processing or management of electronic data” had been substituted in that section.”.

9. *Amendment of section 11.*—In section 11 of the Income-tax Act, in sub-section (2), after the proviso, the following proviso shall be inserted with effect from the 1st day of April, 2002, namely:—

“Provided further that in respect of any income accumulated or set apart on or after the 1st day of April, 2001, the provisions of this sub-section shall have effect as if for the words “ten years” at both the places where they occur, the words “five years” had been substituted.”.

10. *Amendment of section 12A.*—In section 12A of the Income-tax Act, after clause (b), the following

clause shall be inserted with effect from the 1st day of April, 2002, namely:—

“(c) where the total income of the trust or institution as computed under this Act without giving effect to the provisions of section 11 and 12 exceeds one crore rupees in any previous years, the trust or institution—

(i) publishes its accounts in a local newspaper, before the due date for furnishing the return of income under sub-section (4A) of section 139; and

(ii) furnishes a copy of such newspaper along with such return.”.

11. Insertion of new section 14A.—After section 14 of the Income-tax Act, the following section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely:—

“14A. *Expenditure incurred in relation to income not includible in total income.*—For the purposes of computing the total income under this Chapter, no deduction shall be allowed in respect of expenditure incurred by the assessee in relation to income which does not form part of the total income under this Act.”.

12. Amendment of section 16.—In section 16 of the Income-tax Act, for clauses (i) and (ii), the following clauses shall be substituted with effect from the 1st day of April, 2002, namely:—

“(i) in the case of an assessee whose income from salary, before allowing a deduction under this clause,—

(A) does not exceed one lakh fifty thousand rupees, a deduction of a sum equal to thirty-three and one-third per cent. of the salary or thirty thousand rupees, whichever is less;

(B) exceeds one lakh fifty thousand rupees but does not exceed three lakh rupees, a deduction of a sum of twenty-five thousand rupees;

(C) exceeds three lakh rupees but does not exceed five lakh rupees, a deduction of a sum of twenty thousand rupees;

(ii) a deduction in respect of any allowance in the nature of an entertainment allowance specifically granted by an employer to the assessee who is in receipt of a salary from the Government, a sum equal to one-fifth of his salary (exclusive of any allowance, benefit or other perquisite) or five thousand rupees, whichever is less;”.

13. Amendment of section 17.—In section 17 of the Income-tax Act,—

(a) in clause (2),—

(i) in sub-clause (iii),—

(A) in item (c), for the words “twenty-four thousand rupees”, the words “fifty thousand rupees” shall be substituted with effect from the 1st day of April, 2002;

(B) in the proviso, for the words “the Employees’ Stock Option Plan or Scheme of the said company”, the words “any Employees’ Stock Option Plan or Scheme of the company offered to such employees in accordance with the guidelines issued in this behalf by the Central Government” shall be substituted;

(ii) after sub-clause (v), the following sub-clause shall be inserted with effect from the 1st day of April, 2002, namely;—

(vi) the value of any other fringe benefit or amenity as may be prescribed.”;

(b) in clause (3), after sub-clause (ii) and the *Explanation* relating thereto the following sub-clause shall be inserted with effect from the 1st day of April, 2002, namely:—

“(iii) any amount due to or received, whether in lump sum or otherwise, by any assessee from any person—

(A) before his joining any employment with that person; or

(B) after cessation of his employment with that person.”.

14. Substitution of new section for section 23.—For section 23 of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 2002, namely:—

“23. *Annual value how determined.*—(1) For the purposes of section 22, the annual value of any property shall be deemed to be—

(a) the sum for which the property might reasonably be expected to let from year to year; or

(b) where the property or any part of the property is let and the actual rent received or receivable by the owner in respect thereof is in excess of the sum referred to in clause (a), the amount so received or receivable; or

(c) where the property or any part of the property is let and was vacant during the whole or any part of the previous year and owing to such vacancy the actual rent received or receivable by the owner in respect thereof is less than the sum referred to in clause (a), the amount so received or receivable;

Provided that the taxes levied by any local authority in respect of the property shall be deducted (irrespective of the previous year in which the liability to pay such taxes was incurred by the owner according to the method of accounting regularly employed by him) in determining the annual value of the property of that previous year in which such taxes are actually paid by him.

Explanation.—For the purposes of clause (b) or clause (c) of this sub-section, the amount of actual rent received or receivable by the owner shall not include, subject to such rules as may be made in this behalf, the amount of rent which the owner cannot realise.

(2) Where the property consists of a house or part of a house which—

(a) is in the occupation of the owner for the purposes of his own residence; or

(b) cannot actually be occupied by the owner by reason of the fact that owing to his employment, business or profession carried on at any other place, he has to reside at that other place in a building not belonging to him,

the annual value of such house or part of the house shall be taken to be *nil*.

(3) The provisions of sub-section (2) shall not apply if—

- (a) the house or part of the house is actually let during the whole or any part of the previous year; or
- (b) any other benefit therefrom is derived by the owner.

(4) Where the property referred to in sub-section (2) consists of more than one house—

- (a) the provisions of that sub-section shall apply only in respect of one of such houses, which the assessee may, at his option, specify in this behalf;
- (b) the annual value of the house or houses, other than the house in respect of which the assessee has exercised an option under clause (a), shall be determined under sub-section (1) as if such house or houses had been let."

15. *Substitution of new section for section 24.*—For section 24 of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 2002, namely:—

'24. *Deductions from income from house property.*—Income chargeable under the head "Income from house property" shall be computed after making the following deductions, namely:—

- (a) a sum equal to thirty per cent. of the annual value;
- (b) where the property has been acquired, constructed, repaired, renewed or reconstructed with borrowed capital, the amount of any interest payable on such capital;

Provided that in respect of property referred to in sub-section (2) of section 23, the amount of deduction shall not exceed thirty thousand rupees:

Provided further that where the property referred to in the first proviso is acquired or constructed with capital borrowed on or after the 1st day of April, 1999 and such acquisition or construction is completed before the 1st day of April, 2003, the amount of deduction under this clause shall not exceed one lakh fifty thousand rupees.

Explanation.—Where the property has been acquired or constructed with borrowed capital, the interest, if any, payable on such capital borrowed for the period prior to the previous year in which the property has been acquired or constructed, as reduced by any part thereof allowed as deduction under any other provision of this Act, shall be deducted under this clause in equal instalments for the said previous year and for each of the four immediately succeeding previous years."

16. *Amendment of section 25.*—In section 25 of the Income-tax Act, the words "annual charge or" shall be omitted with effect from the 1st day of April, 2002.

17. *Amendment of section 25A.*—In section 25A of the Income-tax Act, with effect from the 1st day of April, 2002,—

- (a) after the words, brackets and figures "under clause (x) of sub-section (1) of section 24", the words and figures "as it stood immediately before its substitution by the Finance Act, 2001" shall be inserted;
- (b) after the words and figures "under section 23 or section 24", the words and figures "as it

stood immediately before its substitution by the Finance Act, 2001" shall be inserted.

18. *Insertion of new section 25AA.*—After section 25A of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2002, namely:—

'25AA. *Unrealised rent received subsequently to be charged to income-tax.*—Where the assessee cannot realise rent from a property let to a tenant and subsequently the assessee has realised any amount in respect of such rent, the amount so realised shall be deemed to be income chargeable under the head "Income from house property" and accordingly charged to income-tax as the income of that previous year in which such rent is realised whether or not the assessee is the owner of that property in that previous year."

19. *Amendment of section 25B.*—In section 25B of the Income-tax Act, for the words "a sum equal to one-fourth of such amount for repairs of, and collection of rent from, the property", the words "a sum equal to thirty per cent. of such amount" shall be substituted with effect from the 1st day of April, 2002.

20. *Amendment of section 27.*—In section 27 of the Income-tax Act, clauses (iv) and (v) shall be omitted with effect from the 1st day of April, 2002.

21. *Amendment of section 32.*—In section 32 of the Income-tax Act, with effect from the 1st day of April, 2002,—

(a) in sub-section (1), in clause (ii),—

- (A) in the first proviso, in clause (a), after the figures, letters and words "28th day of February, 1975", the words, figures and letters "but before the 1st day of April, 2001" shall be inserted;

(B) after *Explanation 4*, the following *Explanation* shall be inserted, namely:—

"*Explanation 5.*—For the removal of doubts, it is hereby declared that the provisions of this sub-section shall apply whether or not the assessee has claimed the deduction in respect of depreciation in computing his total income."

(b) for sub-section (2) the following sub-section shall be substituted, namely:—

"(2) Where, in the assessment of the assessee, full effect cannot be given to any allowance under sub-section (1) in any previous year, owing to there being no profits or gains chargeable for that previous year, or owing to the profits or gains chargeable being less than the allowance, then, subject to the provisions of sub-section (2) of section 72 and sub-section (3) of section 73, the allowance or the part of the allowance to which effect has not been given, as the case may be, shall be added to the amount of the allowance for depreciation for the following previous year and deemed to be part of that allowance, or if there is no such allowance for that previous year, be deemed to be the allowance for that previous Year, and so on for the succeeding previous years."

22. *Amendment of section 33AB.*—In section 33AB of the Income-tax Act, in sub-section (1), for the words "a sum equal to twenty per cent of the profits", the words "a sum equal to forty per cent of the profits" shall be substituted with effect from the 1st day of April, 2002.

23. *Amendment of section 35.*—In section 35 of the Income-tax Act, with effect from the 1st day of April, 2002,—

(a) in sub-section (2AA),—

(i) for the words “University or an Indian Institute of Technology”, the words, “University or an Indian Institute of Technology or a specified person” shall be substituted ;

(ii) in the *Explanation*, after clause (c), the following clauses shall be inserted, namely:—

(d) “specified person” means such person as is approved by the prescribed authority; ;

(b) in sub-section (2AB),—

(i) in clause (1), for the words “engaged in the business of”, the words “engaged in the business of bio-technology or in the business of” shall be substituted ;

(ii) after clause (1), the following *Explanation* shall be inserted, namely:—

Explanation.—For the purposes of this clause, “expenditure on scientific research”, in relation to drugs and pharmaceuticals, shall include expenditure incurred on clinical drug trial, obtaining approval from any regulatory authority under any Central, State or Provincial Act and filing an application for a patent under the Patents Act, 1970 (39 of 1970).’

24. *Insertion of new section 35DDA.*—After section 35DD of the Income-tax Act, the following section shall be inserted, namely:—

“35DDA. *Amortisation of expenditure incurred under voluntary retirement scheme.*—(1) Where an assessee incurs any expenditure in any previous year by way of payment of any sum to an employee at the time of his voluntary retirement, in accordance with any scheme or schemes of voluntary retirement, one fifth of the amount so paid shall be deducted in computing the profits and gains of the business for that previous year, and the balance shall be deducted in equal instalments for each of the four immediately succeeding previous years.

(2) No deduction shall be allowed in respect of the expenditure mentioned in sub-section (1) under any other provision of this Act.”

25. *Amendment of section 36.*—In section 36, in sub-section (1), in clause (vii), after the proviso, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

“*Explanation.* For the purposes of this clause, any bad debt or part thereof written off as irrecoverable in the accounts of the assessee shall not include any provision for bad and doubtful debts made in the accounts of the assessee.”

26. *Amendment of section 43.*—In section 43 of the Income-tax Act, with effect from the 1st day of April, 2002,—

(a) in clause (1), after *Explanation 11*, the following *Explanation* shall be inserted, namely:—

“*Explanation 12.*—Where any capital asset is acquired by the assessee under a scheme for corporatisation of a recognised stock exchange in India, approved by the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992 (15 of 1992), the actual cost of the asset

shall be deemed to be the amount which would have been regarded as actual cost had there been no such corporatisation.”;

(b) in clause (6), after *Explanation 4*, the following *Explanation* shall be inserted, namely:—

“*Explanation 5.*—Where in a previous year, any assets forming part of a block of assets is transferred by a recognised stock exchange in India to a company under a scheme for corporatisation approved by the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992, (15 of 1992) the written down value of the block of assets in the case of such company shall be written down value of the transferred assets immediately before such transfer.”

27. *Amendment of section 43B.*—In section 43B of the Income-tax Act, with effect from the 1st day of April, 2002,—

(i) in clause (e), the word “or” shall be inserted at the end ;

(ii) after clause (e), the following clause shall be inserted, namely:—

x “(f) any sum payable by the assessee as an employer in lieu of any leave at the credit of his employee,”;

(iii) in the first proviso, after the word, brackets and letter “clause (e)”, the words, brackets and letter “or clause (f)” shall be inserted

(iv) after *Explanation 3A*, the following *Explanation* shall be inserted, namely:—

“*Explanation 3B.*—For the removal of doubts, it is hereby declared that where a deduction in respect of any sum referred to in clause (f) of this section is allowed in computing the income, referred to in section 28, of the previous year (being a previous year relevant to the assessment year commencing on the 1st day of April, 2001, or any earlier assessment year) in which the liability to pay such sum was incurred by the assessee, the assessee shall not be entitled to any deduction under this section in respect of such sum in computing the income of the previous year in which the sum is actually paid by him.”

28. *Amendment of section 44AB.*—In section 44AB of the Income-tax Act,—

(a) in the second proviso, after the words “and a further report”, the words “by an accountant” shall be inserted;

(b) in the *Explanation* occurring at the end, for clause (ii), the following clause shall be substituted, namely:—

“(ii) “specified date”, in relation to the accounts of the assessee of the previous year relevant to an assessment year, means the 31st day of October of the assessment year.”

29. *Amendment of section 47.*—In section 47 of the Income-tax Act,—

(a) in clause (iii), in the proviso, for the words “the Employees’ Stock Option Plan or Scheme”, the words “any Employees’ Stock Option Plan or Scheme of the company offered to such employees in accordance with the guidelines issued by the Central Government in this behalf” shall be substituted ;

(b) in clause (viiia), for the word “shares”, the words “Global Depository Receipts” shall be substituted

tuted with effect from the 1st day of April, 2002 ;

(c) in clause (xiii), with effect from the 1st day of April, 2002,—

(i) for the portion beginning with the words “where a firm is succeeded” and ending with the words “intangible asset to the company”, the following shall be substituted namely:—

“any transfer of a capital asset or intangible asset by a firm to a company as a result of succession of the firm by a company in the business carried on by the firm, or any transfer of a capital asset to a company in the course of corporatisation of a recognised stock exchange in India as a result of which an association of persons or body of individuals is succeeded by such company” ;

(ii) In the proviso.—

(A) in clause (a) after the words “liabilities of the firm”, the words “or of the association of persons or body of individuals” shall be inserted ;

(B) after clause (d), the following clause shall be inserted, namely:—

“(e) the corporatisation of a recognised stock exchange in India is carried out in accordance with a scheme for corporatisation which is approved by the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992.” (15 of 1992)

30. *Amendment of section 49.*—In section 49 of the Income-tax Act, after sub-section (2A), the following sub-section shall be inserted, namely:—

(2AA) Where the capital gain arises from the transfer of the shares, debentures or warrants, the value of which has been taken into account while computing the value of perquisite under clause (2) of section 17, the cost of acquisition of such shares, debentures or warrants shall be the value under that clause.”

31. *Amendment of section 54EC.*—In section 54EC of the Income-tax Act, in the *Explanation* occurring at the end, for clause (b), the following clause shall be substituted with effect from the 1st day of April, 2002, namely:—

(b) “long-term specified asset” means any bond redeemable after three years, issued—

(i) on or after the 1st day of April, 2000, by the National Bank for Agriculture and Rural Development established under section 3 of the National Bank for Agriculture and Rural Development Act, 1981 (61 of 1981), or by the or by the National Highways Authority of India constituted under section 3 of the National Highways Authority of India Act, 1988 (68 of 1988);

(ii) on or after the 1st day of April, 2001, by the Rural Electrification Corporation Limited, a company formed and registered under the Companies Act, 1956 (1 of 1956).

32. *Insertion of new section 54ED.*—After section 54EC of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2002, namely:—

“54ED. Capital gain on transfer of certain listed securities or unit not to be charged in certain cases.—(1)

Where the capital gain arises from the transfer of a long-term capital asset, being listed securities or unit (the capital asset so transferred being hereafter in this section referred to as the original asset), and the assessee has, within a period of six months after the date of such transfer, invested the whole or any part of the capital gain in acquiring equity shares forming part of an eligible issue of capital (such equity shares being hereafter in this section referred to as the specified equity shares), the said capital gain shall be dealt with in accordance with the following provisions of this section, that is to say,—

(a) if the cost of the specified equity shares is not less than the capital gain arising from the transfer of the original asset, the whole of such capital gain shall not be charged under section 45 ;

(b) if the cost of the specified equity shares is less than the capital gain arising from the transfer of the original asset, so much of the capital gain as bears to the whole of the capital gain the same proportion as the cost of the specified equity shares acquired bears to the whole of the capital gain shall not be charged under section 45.

Explanation.—For the purposes of this sub-section,—

(i) “eligible issue of capital” means an issue of equity shares which satisfies the following conditions, namely:—

(a) the issue is made by a public company formed and registered in India ;

(b) the shares forming part of the issue are offered for subscription to the public ;

(ii) “listed securities” shall have the same meaning as in clause (a) of the *Explanation* to sub-section (1) of section 112 ;

(iii) “unit” shall have the meaning assigned to it in clause (b) of the *Explanation* to section 115AB.

(2) Where the specified equity shares are sold or otherwise transferred within a period of one year from the date of their acquisition, the amount of capital gain arising from the transfer of the original asset not charged under section 45 on the basis of the cost of such specified equity shares as provided in clause (a) or, as the case may be, clause (b), of sub-section (1) shall be deemed to be the income chargeable under the head “Capital gains” relating to long-term capital assets of the previous year in which such equity shares are sold or otherwise transferred.

(3) Where the cost of the specified equity shares has been taken into account for the purposes of clause (a) or clause (b) of sub-section (1), a deduction from the amount of income-tax with reference to such cost shall not be allowed under section 88.”

33. *Amendment of section 54H.*—In section 54H of the Income-tax Act, for the figures and letters “54EA, 54EB”, the figures and letter “54EC” shall be substituted.

34. *Amendment of section 55.*—In section 55 of the Income-tax Act, in sub-section (2), with effect from the 1st day of April, 2002,—

(a) in clause (a), after the words “good will of a business”, the words “or a trade mark or

brand name associated with a business" shall be inserted ;

- (b) after clause (aa), the following clause shall be inserted, namely:—

“(ab) in relation to a capital asset, being equity share or shares allotted to a shareholder of a recognised stock exchange in India under a scheme for corporatisation approved by the Securities and Exchange Board of India established under section 3 of the Securities and Exchange Board of India Act, 1992 (15 of 1992), shall be the cost of acquisition of his original membership of the exchange;”.

35. Amendment of section 72A.—In section 72A of the Income-tax Act, in sub-section (7), after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2000, namely:—

“(aa) “industrial undertaking” means any undertaking which is engaged in—

- (i) the manufacture or processing of goods; or
- (ii) the manufacture of computer software; or
- (iii) the business of generation or distribution of electricity or any other form of power; or
- (iv) mining; or
- (v) the construction of ships, aircrafts or rail systems;’.

36. Amendment of section 80CCC.—In section 80CCC of the Income-tax Act, in sub-section (1), after the words “Life Insurance Corporation of India”, the words “or any other insurer” shall be inserted with effect from the 1st day of April, 2002.

37. Amendment of section 80D.—In section 80D of the Income-tax Act, in sub-section (2), for the proviso, the following proviso shall be substituted with effect from the 1st day of April, 2002, namely:—

“Provided that such insurance shall be in accordance with a scheme framed in this behalf by—

- (a) the General Insurance Corporation of India formed under section 9 of the General Insurance Business (Nationalisation) Act 1972 (57 of 1972) and approved by the Central Government in this behalf; or
- (b) any other insurer and approved by the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999 (41 of 1999).’.

38. Amendment of section 80DD.—In section 80DD of the Income-tax Act, in sub-section (1), in clause (b), for the words “Unit Trust of India”, the words “any other insurer or Unit Trust of India” shall be substituted with effect from the 1st day of April, 2002.

39. Amendment of section 80G.—In section 80G of the Income-tax Act, with effect from the 1st day of April, 2002,—

- (a) in sub-section (1), in clause (i) after the words, brackets figures and letters “or sub-clause (iiihi)”, the words, brackets, figures and letters “or sub-clause (iiijh)” shall be inserted;
- (b) in sub-section (2), in clause (a), after sub-clause (iiihi), the following sub-clause shall be inserted, namely:—
“(iiijh) the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Re-

tardation and Multiple Disabilities constituted under sub-section (1) of section 3 of the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999); or”.

40. Amendment of section 80GG.—In section 80GG of the Income-tax Act in the proviso, in clause (ii), for the words, brackets, figures and letters “under sub-clause (i) of clause (a) or, as the case may be, clause (b) of sub-section (2) of section 23”, the words, brackets, letters and figures “under clause (a) of sub-section (2) or, as the case may be, clause (a) of sub-section (4) of section 23” shall be substituted with effect from the 1st day of April, 2002.

41. Amendment of section 80HHC.—In section 80HHC of the Income-tax Act, in sub-section (1B), for clauses (ii) (iii) and (iv), the following clauses shall be substituted with effect from the 1st day of April, 2002, namely:—

“(ii) seventy per cent. thereof for an assessment year beginning on the 1st day of April, 2002;

(iii) fifty per cent. thereof for an assessment year beginning on the 1st day of April, 2003;

(iv) thirty per cent. thereof for an assessment year beginning on the 1st day of April, 2004.”.

42. Amendment of section 80HHE.—In section 80HHE of the Income-tax Act—

(a) after sub-section (1), the following *Explanation* shall be inserted, namely:—

“*Explanation.*—For the removal of doubts, it is hereby declared that the profits and gains derived from on site development of computer software (including services for development of software) outside India shall be deemed to be the profits and gains derived from the export of computer software outside India.”;

(b) in sub-section (1B), for clauses (ii), (iii) and (iv), the following clauses shall be substituted with effect from the 1st day of April, 2002, namely:—

“(ii) seventy per cent. thereof for an assessment year beginning on the 1st day of April, 2002;

(iii) fifty per cent. thereof for an assessment year beginning on the 1st day of April, 2003;

(iv) thirty per cent. thereof for an assessment year beginning on the 1st day of April, 2004.”.

43. Amendment of section 80HHF.—In section 80HHF of the Income-tax Act, in sub-section (1A), for clauses (ii), (iii), and (iv), the following clauses shall be substituted with effect from the 1st day of April, 2002, namely:—

“(ii) seventy per cent. thereof for an assessment year beginning on the 1st day of April, 2002;

(iii) fifty per cent. thereof for an assessment year beginning on the 1st day of April, 2003;

(iv) thirty per cent. thereof for an assessment year beginning on the 1st day of April, 2004.”.

44. Amendment of section.—80-IA.—In section 80-IA of the Income-tax Act,—

(a) for sub-section (1), the following sub-section shall be substituted with effect from the 1st day of April, 2002, namely:—

“(1) Where the gross total income of an assessee includes any profits and gains derived by an

undertaking or an enterprise from any business referred to in sub-section (4) (such business being hereinafter referred to as the eligible business), there shall, in accordance with and subject to the provisions of this section, be allowed, in computing the total income of the assessee, a deduction of an amount equal to hundred per cent. of the profits and gains derived from such business for ten consecutive assessment years.”;

(b) in sub-section (2), for the proviso, the following proviso shall be substituted with effect from the 1st day of April, 2002, namely :—

‘Provided that where the assessee develops or operates and maintains or develops, operates and maintains any infrastructure facility referred to in clause (a) or clause (b) or clause (c) of the Explanation to clause (i) of sub-section (4), the provisions of this sub-section shall have effect as if for the words “fifteen years”, the words “twenty years” had been substituted.’;

(c) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Notwithstanding anything contained in section (1) or sub-section (2), the deduction in computing the total income of an undertaking providing telecommunication services, specified in clause (ii) of sub-section (4), shall be hundred per cent of the profits and gains of the eligible business for the first five assessment years commencing at any time during the periods as specified in sub-section (2) and thereafter, thirty per cent of such profits and gains for further five assessment years.”;

(d) in sub-section (3), for the words “industrial undertaking”, wherever they occur, the word “undertaking” shall be substituted with effect from the 1st day of April, 2002 ;

(e) in sub-section (4),—

(i) in clause (i),—

(A) for the words, brackets and figures “of (i) developing, (ii) maintaining and operating or (iii) developing, maintaining and operating”, the words, brackets and figures “of (i) developing or (ii) operating and maintaining or (iii) developing, operating and maintaining” shall be substituted with effect from the 1st day of April, 2002 ;

(B) for sub-clause (b), the following sub-clause shall be substituted with effect from the 1st day of April, 2002, namely :—

“(b) it has entered into an agreement with the Central Government or a State Government or a local authority or any other statutory body for (i) developing or (ii) operating and maintaining or (iii) developing, operating and maintaining a new infrastructure facility ;”;

(ii) for the Explanation, the following Explanation shall be substituted with effect from the 1st day of April, 2002, namely :—

‘Explanation.—For the purposes of this clause, “infrastructure facility” means—

(a) a road including toll road, a bridge or a rail system ;

(b) a highway project including housing or other activities being an integral part of the highway project ;

(c) a water supply project, water treatment system, irrigation project, sanitation and sewerage system or solid waste management system ;

(d) a port, airport, inland waterway or inland port ;”;

(iii) for clause (ii), the following clause shall be substituted, namely:—

“(ii) any undertaking which has started or starts providing telecommunication services, whether basic or cellular, including radio paging, domestic satellite services, met work of trunking, broad band net work and internet services on or after the 1st day of April, 1995, but on or before the 31st day of March, 2003 ;”;

(iv) in clause (iii),—

(A) after the words “an industrial park”, the words “or special economic zone” shall be inserted with effect from the 1st day of April, 2002 ;

(B) for the words, figures and letters “the 31st day of March, 2002”, the words, figures and letters “the 31st day of March, 2006” shall be substituted ;

(v) in clause (iv),

(A) for the words “industrial undertaking” at both the places where they occur, the word “undertaking” shall be substituted with effect from the 1st day of April, 2002 ;

(B) in sub-clauses (a) and (b), for the words, figures and letters “ending on the 31st day of March, 2003”, the words, figures and letters “ending on the 31st day of March, 2006” shall be substituted with effect from the 1st day of April, 2002 ;

(f) in sub-section (7), for the words “industrial undertaking” at both the places where they occur, the word “undertaking” shall be substituted with effect from the 1st day of April, 2002 ;

(g) in sub-section (8), with effect from the 1st day of April, 2002,—

(i) for the word “goods”, wherever it occurs, the words “goods or services” shall be substituted ;

(ii) for the Explanation, the following Explanation shall be substituted, namely :—

‘Explanation.—For the purposes of this sub-section, “market value”, in relation to any goods or services, means the price that such goods or services would ordinarily fetch in the open market .’;

(h) in sub-section (9), for the words “industrial undertaking” at both the places where they occur, the word “undertaking” shall be substituted with effect from the 1st day of April, 2002.—

45. Amendment of section 80-IB.—In section 80-IB of the Income-tax Act, with effect from the 1st day of April, 2002, .

(a) in sub-section (1), for the brackets, figures and word “(3) to (11)”, the brackets, figures, words

and letter "(3) to (11) and (11A)" shall be substituted;

- (b) after sub-section (11), the following sub-section shall be inserted, namely :—

"(11A) The amount of deduction in a case of an undertaking deriving profit from the integrated business of handling, storage and transportation of foodgrains, shall be hundred per cent. of the profits and gains derived from such undertaking for five assessment years beginning with the initial assessment year and thereafter, twenty-five per cent. (or thirty per cent. where the assessee is a company) of the profits and gains derived from the operation of such business in a manner that total period of deduction does not exceed ten consecutive assessment years and subject to fulfilment of the condition that it begins to operate such business on or after the 1st day of April, 2001." ;

- (c) in sub-section (14), in clause (c), after sub-clause (iii), the following sub-clause shall be inserted at the end, namely :—

"(iv) in the case of an undertaking engaged in the integrated business of handling, storage and transportation of food grains, means the assessment year relevant to the previous year in which the undertaking begins such business."

46. *Amendment of section 80L.*—In section 80L of the Income-tax Act, in sub-section (1), in clause (x), for the words "twelve thousand", at both the places where they occur, the words "nine thousand" shall be substituted with effect from the 1st day of April, 2002.

47. *Amendment of section 88.*—In section 88 of the Income-tax Act, with effect from the 1st day of April, 2002,—

- (a) in sub-section (1), after the proviso, the following proviso shall be inserted, namely :—

"Provided further that an individual shall be entitled to a deduction of an amount equal to thirty per cent. of the aggregate of the sums referred to in sub-section (2) if his income chargeable under the head "Salaries"—

- (a) does not exceed one lakh rupees during the previous year before allowing deduction under section 16 ; and

- (b) is not less than ninety per cent. of his gross total income as defined in sub-section (5) of section 80B ;

- (b) in sub-section (2), in clause (xiii), after the words "Life Insurance Corporation", the words "or any other insurer" shall be inserted.

48. *Amendment of section 90.*—In section 90 of the Income-tax Act, the following *Explanation* shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962, namely :—

"*Explanation.*—For the removal of doubts, it is hereby declared that the charge of tax in respect of a foreign company at a rate higher than the rate at which a domestic company is chargeable, shall not be regarded as less favourable charge or levy of tax in respect of such foreign company, where such foreign company has not made the prescribed arrangement for declaration and payment within India, of the dividends (including dividends on preference shares) payable out of its income in India."

49. *Substitution of new section for section 92.*—For section 92 of the Income-tax Act, the following sections

shall be substituted with effect from the 1st day of April, 2002, namely :—

92. *Computation of income from international transaction having regard to arm's length price.*—(1) Any income arising from an international transaction shall be computed having regard to the arm's length price.

(2) In computing income under sub-section (1), the allowance for any expense or interest shall also be determined having regard to the arm's length price.

(3) Where in an international transaction, two or more associated enterprises enter into a mutual agreement or arrangement for the allocation or apportionment of, or any contribution to, any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided to any one or more of such enterprises, the cost or expense allocated or apportioned to, or, as the case may be, contributed by, any such enterprise shall be determined having regard to the arm's length price of such benefit, service or facility, as the case may be.

92A. *Meaning of associated enterprise.*—(1) For the purposes of this section and sections 92, 92B, 92C, 92D, 92E and 92F, "associated enterprise", in relation to another enterprise, means an enterprise—

(a) which participates, directly or indirectly, or through one or more intermediaries, in the management or control or capital of the other enterprise ; or

(b) in respect of which one or more persons who participate, directly or indirectly, or through one or more intermediaries, in its management or control or capital, are the same persons who participate, directly or indirectly, or through one or more intermediaries, in the management or control or capital of the other enterprise.

(2) Two enterprises shall be deemed to be associated enterprises if, at any time during the previous year,—

(a) one enterprise holds, directly or indirectly, shares carrying not less than twenty-six per cent. of the voting power in the other enterprise ; or

(b) any person or enterprise holds, directly or indirectly shares carrying not less than twenty-six per cent. of the voting power in each of such enterprises ; or

(c) a loan advanced by one enterprise to the other enterprise constitutes not less than fifty-one per cent. of the book value of the total assets of the other enterprise ; or

(d) one enterprise guarantees not less than ten per cent of the total borrowings of the other enterprise ; or

(e) more than half of the board of directors or members of the governing board, or one or more executive directors or executive members of the governing board of one enterprise, are appointed by the other enterprise ; or

(f) more than half of the directors or members of the governing board, or one or more of the executive directors or members of the governing board, of each of the two enterprises are appointed by the same person or persons ; or

(g) the manufacture or processing of goods or articles or business carried out by one enterprise is wholly dependent on the use of know-how, patents, copyrights, trade-marks, licences, franchises or any other business or commercial rights of similar nature, or any data, documentation, drawing or specification relating to any patent, invention, model, design, secret formula or process, of

which the other enterprise is the owner or in respect of which the other enterprise has exclusive rights ; or

(h) ninety per cent. or more of the raw materials and consumables required for the manufacture or processing of goods or articles carried out by one enterprise, are supplied by the other enterprise, or by persons specified by the other enterprise, and the prices and other conditions relating to the supply are influenced by such other enterprise ; or

(i) the goods or articles manufactured or processed by one enterprise, are sold to the other enterprise or to person specified by the other enterprise, and the prices and other conditions relating thereto are influenced by such other enterprise ; or

(j) where one enterprise is controlled by an individual, the other enterprise is also controlled by such individual or his relative or jointly by such individual and relative of such individual ; or

(k) where one enterprise is controlled by a Hindu undivided family, the other enterprise is controlled by a member of such Hindu undivided family or by a relative of a member of such Hindu undivided family or jointly by such member and his relative ; or

(l) where one enterprise is a firm, association of persons or body of individuals, the other enterprise holds not less than ten per cent. interest in such firm, association of persons or body of individuals ; or

(m) there exists between the two enterprises, any relationship of mutual interest, as may be prescribed.

92B. Meaning of international transaction.—(1) For the purposes of this section and sections 92, 92C, 92D and 92 E, "international transaction" means a transaction between two or more associated enterprises, either or both of whom are non-residents, in the nature of purchase, sale or lease of tangible or intangible property, or provision of services, or lending or borrowing money, or any other transaction having a bearing on the profits, income, losses or assets of such enterprises, and shall include a mutual agreement or arrangement between two or more associated enterprises for the allocation or apportionment of, or any contribution to, any cost or expense incurred or to be incurred in connection with a benefit, service or facility provided or to be provided to any one or more of such enterprises.

(2) A transaction entered into by an enterprise with a person other than an associated enterprise shall, for the purposes of sub-section (1), be deemed to be a transaction entered into between two associated enterprises, if there exists a prior agreement in relation to the relevant transaction between such other person and the associated enterprise, or the terms of the relevant transaction are determined in substance between such other person and the associated enterprise.

92C. Computation of arm's length price.—(1) The arm's length price in relation to an international transaction shall be determined by any of the following methods, being the most appropriate method, having regard to the nature of transaction or class of transaction or class of associated persons or functions performed by such persons or such other relevant factors as the Board may prescribe, namely:—

- (a) comparable uncontrolled price method ;
- (b) resale price method ;
- (c) cost plus method ;
- (d) profit split method ;
- (e) transactional net margin method ;

(f) such other method as may be prescribed by the Board.

(2) The most appropriate method referred to in sub-section (1) shall be applied, for determination of arm's length price, in the manner as may be prescribed:

Provided that where more than one price may be determined by the most appropriate method, the arm's length price shall be taken to be the arithmetical mean of such prices.

(3) Where during the course of any proceeding for the assessment of income, the Assessing officer is, on the basis of material or information or document in his possession, of the opinion that—

(a) the price charged or paid in an international transaction has not been determined in accordance with sub-sections (1) and (2) ; or

(b) any information and document relating to international transaction have not been kept and maintained by the assessee in accordance with the provisions contained in sub-section (1) of section 92D and the rules made in this behalf ; or

(c) the information or data used in computation of the arm's length price is not reliable or correct ; or

(d) the assessee has failed to furnish, within the specified time, any information or document which he was required to furnish by a notice issued under sub-section (3) of section 92D.

the Assessing Officer may proceed to determine the arm's length price in relation to the said international transaction in accordance with sub-section (1) and (2), on the basis of such material or information or document available with him :

Provided that an opportunity shall be given by the Assessing Officer by serving a notice calling upon the assessee to show cause, on a date and time to be specified in the notice, why the arm's length price should not be so determined on the basis of material or information or document in the possession of the Assessing Officer.

(4) Where an arm's length price is determined by the Assessing Officer under sub section (3), the Assessing Officer may compute the total income of the assessee having regard to the arm's length price so determined:

Provided that no deduction under section 10A or section 10 B or under Chapter VI-A shall be allowed in respect of the amount of income by which the total income of the assessee is enhanced after computation of income under this sub-section :

Provided further that where the total income of an associated enterprise is computed under this sub-section on determination of the arm's length price paid to another associated enterprise from which tax has been deducted under the provisions of Chapter XVIII, the income of the other associated enterprise shall not be recomputed by reason of such determination of arm's length price in the case of the first mentioned enterprise.

92D. Maintenance and keeping of information and document by persons entering into international transaction.—(1) Every person who has entered into an international transaction shall keep and maintain such information and document in respect thereof, as may be prescribed.

(2) Without prejudice to the provisions contained in sub-section (1), the Board may prescribe the period for which the information and document shall be kept and maintained under that sub-section.

(3) The Assessing Officer or the Commissioner (Appeals) may, in the course of any proceeding under this Act, require any person who has entered into an international transaction to furnish any information or document in respect thereof, as may be prescribed under sub-section (1), within a period of thirty days from the date of receipt of a notice issued in this regard :

Provided that the Assessing Officer or the Commissioner (Appeals) may, on an application made by such person, extend the period of thirty days by a further period not exceeding thirty days.

92E. *Report from an accountant be furnished by persons entering into international transaction.*—Every person who has entered into an international transaction during a previous year shall obtain a report from an accountant and furnish such report on or before the specified date in the prescribed form duly signed and verified in the prescribed manner by such accountant and setting forth such particulars as may be prescribed.

92F. *Definitions of certain terms relevant to computation of arm's length price, etc.*—In section 92, 92A, 92B, 92C, 92D, and 92E, unless the context otherwise requires,—

(i) "accountant" shall have the same meaning as in the *Explanation* below sub-section (2) of section 288;

(ii) "arm's length price" means a price which is applied or proposed to be applied in a transaction between persons other than associated enterprises, in uncontrolled conditions ;

(iii) "enterprise" means a person (including a permanent establishment of such person) who is, or has been, or is proposed to be, engaged in any activity, relating to the production, storage, supply, distribution, acquisition or control of articles or goods, or know-how, patents, copyrights, trade marks, licences, franchises or any other business or commercial rights of similar nature, or any data, documentation, drawing or specification relating to any patent, invention, model, design, secret formula or process, of which the other enterprise is the owner or in respect of which the other enterprise has exclusive rights, or the provision of services of any kind, or in investment, or providing loan or in the business of acquiring, holding, underwriting or dealing with shares, debentures or other securities of any other body corporate, whether such activity or business is carried on, directly or through one or more of its units or divisions or subsidiaries or whether such unit or division or subsidiary is located at the same place where the enterprise is located or at a different place or places;

(iv) "specified date" means,—

(a) where the assessee is a company, the 31st day of October of the relevant assessment year;

(b) in any other case, the 31st day of July of the relevant assessment year ;

(v) "transaction" includes an arrangement, understanding or action in concert,—

(A) whether or not such arrangement, understanding or action is formal or in writing ; or

(B) whether or not such arrangement, understanding or action is intended to be enforceable by legal proceeding. '

50. *Amendment of section 94.*—In section 94 of the Income-tax Act, with effect from the 1st day of April, 2002,—

(a) after sub-section (6) but before the *Explanation*, the following sub-section shall be inserted, namely:—

"(7) Where—

(a) any person buys or acquires any securities or unit within a period of three months prior to the record date ;

(b) such person sells or transfers such securities or unit within a period of three months after such date ;

(c) the dividend or income or such securities or unit received or receivable by such person is exempt,

then, the loss, if any, arising to him on account of such purchase and sale of securities or unit, to the extent such loss does not exceed the amount of dividend or income received or receivable on such securities or unit, shall be ignored for the purposes of computing his income chargeable to tax. "

(b) in the *Explanation* occurring at the end,—

(i) after clause (a), the following clause shall be inserted, namely:—

'(aa) "record date" means such date as maybe fixed by a company or a Mutual Fund or the Unit Trust of India for the purposes of entitlement of the holder of the securities or the unit-holder, to receive dividend or income, as the case maybe; ;

(ii) after clause (c), the following clause shall be inserted at the end, namely:—

'(d) "unit" shall have the meaning assigned to it in clause (b) of the *Explanation* to section 115AB. '

51. *Amendment of section 115AB.*—In section 115AB of the the Income-tax Act, in the *Explanation*, in clause (a), for the words "Central Government", the words and figures "Securities and Exchange Board of India, established under the Securities and Exchange Board of India Act, 1992 (15 of 1992)," shall be substituted with effect from the 1st day of June, 2001.

52. *Substitution of new section for section 115AC.*—For section 115AC of the Income-tax Act, the following section shall be substituted with effect from the 1st day of April, 2002, namely:—

'115AC. *Tax on income from bonds or Global Depository Receipts purchased in foreign currency or capital gains arising from their transfer.*—(1) Where the total income of an assessee, being non-resident, includes—

(a) income by way of interest on bonds of an Indian company issued in accordance with such scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf, or on bonds of a public sector company sold by the Government, and purchased by him in foreign currency ; or

(b) income by way of dividends, other than dividends referred to in section 115-O, on Global Depository Receipts—

(i) issued in accordance with such scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf, against the initial issue of shares of an Indian company and purchased by him in foreign currency through an approved intermediary; or

(ii) issued against the shares of a public sector company sold by the Government and purchased by him in foreign currency through an approved intermediary ; or

(iii) re-issued in accordance with such scheme as the Central Government may, by notification in the Official Gazette specify in this behalf, against the existing shares of an Indian company purchased by him in foreign currency through an approved intermediary ; or

(iv) issued in accordance with such scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf, and purchased by him in foreign currency through an approved intermediary, against the shares of an Indian company arising out of disinvestment by such company, in its subsidiary company, and the shares of both such Indian companies are listed in a recognised stock exchange in India ; or

(c) income by way of long-term capital gains arising from the transfer of bonds referred to in clause (a) or, as the case may be, Global Depository Receipts referred to in clause (b),

the income-tax payable shall be the aggregate of—

(i) the amount of income-tax calculated on the income by way of interest or dividends other than dividends referred to in section 115-O, as the case may be, in respect of bonds referred to in clause (a) or Global Depository Receipts referred to in clause (b) if any, included in the total income, at the rate of ten per cent ;

(ii) the amount of income-tax calculated on the income by way of long-term capital gains referred to in clause (c), if any, at the rate of ten per cent. ; and

(iii) the amount of income-tax with which the non-resident would have been chargeable had his total income been reduced by the amount of income referred to in clauses (a), (b) and (c).

(2) Where the gross total income of the non-resident—

(a) consists only of income by way of interest or dividends other than dividends referred to in section 115-O in respect of bonds referred to in clause (a) of sub-section (1) or, as the case may be, Global Depository Receipts referred to in clause (b) of that sub-section, no deduction shall be allowed to him under sections 28 to 44C or clause (i) or clause (iii) of section 57 or under Chapter VI-A ;

(b) includes any income referred to in clause (a) or clause (b) or clause (c) of sub-section (1), the gross total income shall be reduced by the amount of such income and the deduction under Chapter VI-A shall be allowed as if the gross total income as so reduced, were the gross total income of the assessee.

(3) Nothing contained in the first and second provisos to section 48 shall apply for the computation of long-term capital gains arising out of the transfer of long-term capital asset, being

bonds or Global Depository Receipts referred to in clause (c) of sub-section (1).

(4) It shall not be necessary for a non-resident to furnish under sub-section (1) of section 139 a return of his income if—

(a) his total income in respect of which he is assessable under this Act during the previous year consisted only of income referred to in clauses (a) and (b) of sub-section (1) ; and

(b) the tax deductible at source under the provisions of chapter XVII-B has been deducted from such income.

(5) Where the assessee acquired Global Depository Receipts or bonds in an amalgamated or resulting company by virtue of his holding Global Depository Receipts or bonds in the amalgamating or demerged company, as the case may be, in accordance with the provisions of sub-section (1), the provisions of that sub-section shall apply to such Global Depository Receipts or bonds.

Explanation.—For the purposes of this section,

(a) “approved intermediary” means an intermediary who is approved in accordance with such scheme as may be notified by the Central Government in the Official Gazette ;

(b) “Global Depository Receipts” shall have the same meaning as in clause (a) of the *Explanation* to section 115ACA.

53. Amendment of section 115ACA.—In section 115ACA of the Income-tax Act, for sub-section (1), the following in sub-section shall be substituted, namely:—

“(1) Where the total income of an assessee, being an individual, who is a resident and an employee of an Indian company engaged in specified knowledge based industry or service, or an employee of its subsidiary engaged in specified knowledge based industry or service, or an employee of its subsidiary engaged in specified knowledge based industry or service (hereafter in this section referred to as the resident employee), includes—

(a) income by way of dividends, other than dividends referred to in section 115-O, on Global Depository Receipts of an Indian company engaged in specified knowledge based industry or service, issued in accordance with such Employees’ Stock Option Scheme as the Central Government may, by notification in the Official Gazette specify in this behalf and purchased by him in foreign currency ; or

(b) income by way of long-term capital gains arising from the transfer of Global Depository Receipts referred to in clause (a),

the income-tax payable shall be the aggregate of—

(i) the amount of income-tax calculated on the income by way of dividends, other than dividends referred to in section 115-O, in respect of Global Depository Receipts referred to in clause (a), if any, included in the total income, at the rate of ten per cent. ;

(ii) the amount of income-tax calculated on the income by way of long-term capital gains referred to in clause (b), if any, at the rate of ten per cent. ; and

- (iii) the amount of income-tax with which the resident employee would have been chargeable had his total income been reduced by the amount of income referred to in clauses (a) and (b),

Explanation.—For the purposes of this sub-section,

(a) "specified knowledge based industry or service" means—

- (i) information technology software ;
- (ii) information technology service ;
- (iii) entertainment service ;
- (iv) pharmaceutical industry ;
- (v) bio-technology industry ; and
- (vi) any other industry or service, as may be specified by the Central Government, by notification in the official gazette ;

(b) "subsidiary" shall have the meaning assigned to in section 4 of the Companies Act, 1956 (1 of 1956) and includes subsidiary incorporated outside India .

54. Amendment of section 115BB.—In section 115BB of the Income-tax Act, in clause (i), for the words "forty per cent.", the words "thirty per cent." shall be substituted with effect from the 1st day of April, 2002.

55. Amendment of section 115-O.—In section 115-O of the Income-tax Act, in sub-section (1), for the words "twenty per cent.", the words "ten per cent." shall be substituted with effect from the 1st day of June, 2001.

56. Amendment of section 115P. In section 115P of the Income-tax Act, for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted with effect from the 1st day of June, 2001.

57. Amendment of section 115R.—In section 115R of the Income-tax Act, in sub-section (1) and (2), for the words "twenty per cent.", the words "ten per cent." shall be substituted with effect from the 1st day of June, 2001.

58. Amendment of section 115S.—In section 115S of the Income-tax Act, for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted with effect from the 1st day of June, 2001.

59. Amendment of section 139.—In section 139 of the Income-tax Act, for sub-section (1), the following sub-section shall be substituted, namely

(1) Every person,—

(a) being a company ; or

(b) being a person other than a company, if his total income or the total income of any other person in respect of which he is assessable under this Act during the previous year exceeded the maximum amount which is not chargeable to income-tax,

shall, on or before the due date, furnish a return of his income or the income of such other person during the previous year, in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be, prescribed :

Provided that a person referred to in clause (b) who is not required to furnish a return under this sub-section and residing in such area as may be specified by the Board in this behalf by notification in the Official Gazette, and who at any time during

the previous year fulfils any one of the following conditions, namely;

(i) is in occupation of an immovable property exceeding a specified floor area, whether by way of ownership, tenancy or otherwise, as may be specified by the Board in this behalf ; or

(ii) is the owner or the lessee of a motor vehicle other than a two-wheeled motor vehicle, whether having any detachable side car having extra wheel attached to such two-wheeled motor vehicle or not ; or

(iii) is a subscriber to a telephone ; or

(iv) has incurred expenditure for himself or any other person on travel to any foreign country ; or

(v) is the holder of a credit card, not being an "add-on" card, issued by any bank or institution ; or

(vi) is a member of a club where entrance fee charged is twenty-five thousand rupees or more,

shall furnish a return of his income during the previous year, on or before the due date in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed :

Provided further that the Central Government may, by notification in the Official Gazette, specify the class or classes of persons to whom the provisions of the first proviso shall not apply ;

Provided also that every company shall furnish on or before the due date the return in respect of its income or loss in every previous year.

Explanation 1.—For the purposes of this sub-section, the expression "motor vehicle" shall have the meaning assigned to it in clause (28) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).

Explanation 2.—In this sub-section, "due date" means,—

(a) where the assessee is—

(i) a company ; or

(ii) a person (other than a company) whose accounts are required to be audited under this Act or under any other law for the time being in force ; or

(iii) a working partner of a firm whose accounts are required to be audited under this Act or under any other law for the time being in force, the 31st day of October of the assessment year ;

(b) in the case of a person other than a company, referred to in the first proviso to this sub-section the 31st day of October of the assessment year ;

(c) in the case of any other assessee, the 31st day of July of the assessment year.

Explanation 3.—For the purpose of this sub-section the expression "travel to any foreign country" does not include travel to the neighbouring countries or to such places of pilgrimages as the Board may specify in this behalf by notification in the Official Gazette.

60. Amendment of section 139A.—In section 139A of the Income-tax Act, with effect from the 1st day of June, 2001,—

(a) after sub-section (5) the following sub-section shall be inserted, namely:—

"(5A) Every person receiving any sum or amount from which tax has been deducted under the provisions

of Chapter XVII-B, shall intimate his permanent account number to the person responsible for deducting such tax under that Chapter:

Provided that nothing contained in this sub-section shall apply to a non-resident referred to in sub-section (4) of section 115AC or sub-section (2) of section 115BBA or to a non-resident Indian referred to in section 115G:

Provided further that a person referred to in sub-section shall intimate the General Index Register Number till such time permanent account number is allotted to such person.

(5B) Where any sum or income or amount has been paid after deducting tax under Chapter XVII-B, every person deducting tax under that Chapter shall quote the permanent account number of the person to whom such sum or income or amount has been paid by him—

- (i) in the statement furnished in accordance with the provisions of sub-section (2C) of section 192;
- (ii) in all certificates furnished in accordance with the provisions of section 203;
- (iii) in all returns prepared and delivered or caused to be delivered in accordance with the tax authority;

Provided that the Central Government may, by notification in the Official Gazette, specify different dates from which the provisions of this sub-section shall apply in respect of any class or classes of persons;

Provided further that nothing contained in sub-section (5A) and (5B) shall apply in case of a person whose total income is not chargeable to income-tax or who is not required to obtain permanent account number under any provisions of this Act if such person furnishes to the person responsible for deducting tax, a declaration referred to in section 197A in the form and manner prescribed thereunder to the effect that the tax on his estimated total income of the previous year in which such income is to be included in computing his total income will be nil.

(5C) Every buyer referred to in section 206C shall intimate his permanent account number to the seller referred to in that section.

(5D) Every seller collecting tax in accordance with the provisions of section 206C shall quote the permanent account number of every buyer referred to in that section—

- (i) in all certificates furnished in accordance with the provisions of sub-section (5) of section 206C;
- (ii) in all returns prepared and delivered or caused to be delivered in accordance with the provisions of sub-section (5A) or sub-section (5B) of section 206C to an income-tax authority.

61. *Amendment of section 140A.*—In section 140A of the Income-tax Act, after sub-section (1), the following sub-sections shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1989, namely:—

(1A) For the purposes of sub-section (1), interest payable under section 234A shall be computed on the amount of the tax on the total income, as declared in the return as reduced by the advance tax, if any, paid and any tax deducted or collected at source.

(1B) For the purposes of sub-section (1), interest payable under section 234B shall be computed on an amount equal to the assessed tax or, as the case may be, on the amount by which the advance tax paid falls short of the assessed tax.

Explanation.—For the purposes of this sub-section, “assessed tax” means the tax on the total income as declared in the return as reduced by the amount of tax deducted or collected at source, in accordance with the provisions of Chapter any income which is subject to XVII, on such deduction or collection and which is taken into account in computing such total income.

62. *Amendment of section 143.*—In section 143 of the Income-tax Act, in sub-section (1), with effect from the 1st day of June, 2001,—

- (a) in the second proviso, for the words “two years from the end of the assessment year in which the income was first assessable”, the words “one year from the end of the financial year in which the return is made” shall be substituted;
- (b) after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that where the return made is in respect of the income first assessable in the assessment year commencing on the 1st day of April, 1999, such intimation may be sent at any time up to the 31st day of March, 2002.”

63. *Amendment of section 149.*—In section 149 of the Income-tax Act, in sub-section (1), for clauses (a) and (b) the following clauses shall be substituted with effect from the 1st day of June, 2001, namely:—

- “(a) if four years have elapsed from the end of the relevant assessment year, unless the case falls under clause (b);
- (b) if four years, but not more than six years, have elapsed from the end of the relevant assessment year unless the income chargeable to tax which has escaped assessment amounts to or is likely to amount to one lakh rupees or more for that year.”

64. *Amendment of section 153.*—In section 153 of the Income-tax Act, with effect from the 1st day of June, 2001,—

- (a) in sub-section (2),—
 - (i) for the words “two years”, the words “one year” shall be substituted;
 - (ii) for the proviso, the following proviso shall be substituted, namely:—

“Provided that where the notice under section 148 was served on or after the 1st day of April, 1999 but before the 1st day of April, 2000, such assessment reassessment or recomputation may be made at any time up to the 31st day of March, 2002.”

- (b) for sub-section (2A), the following sub-section shall be substituted, namely:—

“(2A) Notwithstanding anything contained in sub-section (1) and (2), in relation to the assessment year commencing on the 1st day of April, 1971, and any subsequent assessment year, an order of fresh assessment in pursuance of an order under section 250 or section 254 or section 263 or section 264 setting aside or cancelling an assessment, may be made at any time before the expiry of one year from the end of the financial year in which the order under section 250 or section 254 is received by the Chief Commissioner or Commissioner or, as the case may be, the order under section 263 or section 264 is passed by the Chief Commissioner or Commissioner;

Provided that where the order under section 250 or section 254 is received by the Chief Commissioner or Commissioner or, as the case may be, the order under section 263 or section 264 is passed by the Chief Commissioner or Commissioner, on or after the 1st day of April, 1999 but before the 1st day of April, 2000, such an order of fresh assessment may be made at any time up to the 31st day of March, 2002.”;

(c) in sub-section (3), clause (i) shall be omitted.

65. Amendment of section 154.—In section 154 of the Income-tax Act, after sub-section (7), the following sub-section shall be inserted with effect from the 1st day of June, 2001,—

“(8) Without prejudice to the provisions of sub-section (7), where an application for amendment under this section is made by the assessee on or after the 1st day of June, 2001 to an income-tax authority referred to in sub-section (1), the authority shall pass an order, within a period of six months from the end of the month in which the application is received by it,—

(a) making the amendment ; or

(b) refusing to allow the claim.”.

66. Amendment of section 158B.—In section 158B of the Income-tax Act, for clause (a), the following clause shall be substituted with effect from the 1st day of June, 2001, namely:—

“(a) “block period” means the period comprising previous years relevant to six assessment years preceding the previous year in which the search was conducted under section 132 or any requisition was made under section 132A and also includes the period up to the date of the commencement of such search or date of such requisition in the previous year in which the said search was conducted or requisition was made;

Provided that where the search is initiated or the requisition is made before the 1st day of June, 2001, the provisions of this clause shall have effect as if for the words “six assessment years”, the words “ten assessment years” had been substituted ;”.

67. Amendment of section 158BFA.—In section 158BFA of the Income-tax Act, in sub-section (1), for words “two per cent.”, the words “one and one-fourth per cent.” shall be substituted with effect from the 1st day of June, 2001.

68. Amendment of section 192.—In section 192 of the Income-tax Act, after sub-section (2B), the following sub-section shall be inserted with effect from the 1st day of June, 2001, namely:—

“(2C) A person responsible for paying any income chargeable under the head “Salaries” shall furnish to the person to whom such payment is made a statement giving correct and complete particulars of perquisites or profits in lieu of salary provided to him and the value thereof in such form and manner as may be prescribed.;

69. Amendment of section 194A.—In section 194A of the Income-tax Act, in sub-section (3), in clause (i), in the proviso, the portion beginning with the words “the provisions of this clause” and ending with the words “had been substituted and” shall be omitted with effect from the 1st day of June, 2001.

70. Amendment of section 194B.—In section 194 B of the Income-tax, Act, after the words “crossword puzzle”, the words “or card game and other game of any sort” shall be inserted with effect from the 1st day of June, 2001.

71. Insertion of new section 194H.—After section 194 G of the Income-tax, Act, the following section shall be inserted with effect from the 1st day of June, 2001, namely:—

“194H. *Commission or brokerage.*—Any person, not being an individual or a Hindu undivided family, who is responsible for paying on or after the 1st day of June, 2001, to a resident, any income by way of commission (not being insurance commission referred to in section 194D) or brokerage, shall, at the time of credit of such income to the account of the payee or at the time of payment of such income in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income tax thereon at the rate of ten per cent :

Provided that no deduction shall be made under this section in a case where the amount of such income or, as the case may be, the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the financial year to the account of, or to, the payee, does not exceed two thousand five hundred rupees.

Explanation.—For, the purposes of this section,—

(i) “commission or brokerage” includes any payment received or receivable directly or indirectly, by a person acting on behalf of another person for services rendered (not being professional services) or for any services in the course, of buying or selling of goods or in relation to any transaction relating to any asset, valuable article or thing, not being securities ; ;

(ii) the expression “professional services” means services rendered by a person in the course of carrying on a legal, medical, engineering or architectural profession or the profession of accountancy or technical consultancy or interior decoration or such other profession as is notified by the Board for the purposes of section 44AA ;

(iii) the expression “securities” shall have the meaning assigned to it in clause (h) of section 2 of the Securities contracts (Regulation) Act, 1956 (42 of 1956) ;

(iv) where any income is credited to any account, whether called “Suspense account” or by any other name, in the books of account of the person liable to pay such income such crediting shall be deemed to be credit of such income to the account of the payee and the provisions of this section shall apply accordingly. ’

72. Amendment of section 196C.—In section 196C of the Income-tax Act, for the words “bonds or shares” at both the places where they occur, the words “bonds or Global Depository Receipts” shall be substituted with effect from the 1st day of April, 2002.

73. Amendment of section 197.—In section 197 of the Income-tax Act, in sub-section (1), after the figures and letter “194D”, the figures and letter “194H” shall be inserted with effect from the 1st day of June, 2001.

74. Amendment of section 201.—In section 201 of the Income-Tax Act, —

(a) in sub-section (1), after the words “does not deduct”, the words “the whole or any part of the tax” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962 ;

(b) in sub-section (1A),—

(i) after the words “does not deduct”, the words “the whole or any part of the tax” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1962 ;

- (ii) for the words "eighteen percent", the words "fifteen percent", shall be substituted with effect from the 1st day of June, 2001.

75. Amendment of section 206C.—In section 206C of the Income-tax Act, in sub-section (7), for the words "two percent", the words "one and one-fourth percent", shall be substituted with effect from the 1st day of June, 2001.

76. Amendment of section 220.—In section 220 of the Income-tax Act, in sub-section (2), for the words "one and one half percent.", the words "one and one-fourth percent," shall be substituted with effect from the 1st day of June, 2001.

77. Omission of section 230A.—Section 230A of the Income-tax Act shall be omitted with effect from the 1st day of June, 2001.

78. Amendment of section 234A.—In section 234A of the Income-tax Act,—

- (a) in sub-section (1),—

- (i) for the words "one and one-half percent", the words "one and one fourth per cent" shall be substituted with effect from the 1st day of June, 2001 ;

- (ii) Explanation 4 shall be omitted and shall be deemed to have been omitted with effect from the 1st day of April, 1989 ;

- (b) in sub-section (3), for the words "one and one-half per cent," the words "one and one fourth per cent" shall be substituted with effect from the 1st day of June, 2001.

79. Amendment of section 234B.—In section 234B of the Income-tax Act,—

- (a) in sub-section (1),—

- (i) for the words "one and one-half percent", the words "one and one-fourth percent." shall be substituted with effect from the 1st day of June, 2001 ;

- (ii) for Explanation 1, the following, Explanation shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1989, namely :—

'Explanation 1.—In this section, "assessed tax" means the tax on the total income determined under sub-section (1) of section 143 or on regular assessment as reduced by the amount of tax deducted or collected at source in accordance with the provisions of Chapter XVII on any income which is subject to such deduction or collection and which is taken into account in computing such total income.;

- (b) in sub-section (3), for the words "one and one-half percent", the words "one and one-fourth per cent". shall be substituted with effect from 1st day of June, 2001.

80. Amendment of section 234C.—In section 234C of the Income-tax Act, in sub-section (1), with effect from the 1st day of June, 2001,—

- (i) in clause (a), in sub-clauses (i) and (ii), for the words "one and one-half per cent.", the words "one and one-fourth per cent" shall be substituted;

- (ii) in clause (b), in sub clauses (i) and (ii), for the words "one and one-half percent.", the words "one and one-fourth percent", shall be substituted .

81. Omission of section 241.—Section 241 of the Income-tax Act shall be omitted with effect from the 1st day of June, 2001.

82. Amendment of section 244A.—In section 244A of the Income-tax Act, in sub-section (1), in clauses (a) and (b), for the words "one per cent.", the words "three fourth per cent" shall be substituted with effect from the 1st day of June, 2001.

83. Amendment of section 251.—In section 251 of the Income-tax Act, in sub-section (1), in clause (a), the portion beginning with the words "or he may set aside" and ending with the words "on the basis of such fresh assessment;" shall be omitted with effect from the 1st day of June, 2001.

84. Amendment of section 254.—In section 254 of the Income-tax Act, in sub-section (2A), the following proviso shall be inserted with effect from the 1st day of June, 2001, namely :

"Provided further that where an order of stay is made in any proceedings relating to an appeal filed under sub-section (1) of section 253, the Appellate Tribunal shall dispose of the appeal within a period of one hundred and eighty days from the date of such order :

Provided further that if such appeal is not so disposed of within the period specified in the first proviso, the stay order shall stand vacated after the expiry of the said period."

81. Amendment of section 264.—In section 264 of the Income tax Act, in sub-section (5), for the words "a fee of twenty five rupees", the words "a fee of five hundred rupees" shall be substituted with effect from the 1st day of June, 2001.

82. Amendment of section 271.—In section 271 of the Income-tax Act, in sub-section (1),—

- (a) in clause (ii), for the words "a sum which shall not be less than one thousand rupees but which may extend to twenty-five thousand rupees", the words "a sum of ten thousand rupees, shall be substituted with effect from the 1st day of June, 2001 ;

- (b) after Explanation 6, the following Explanation shall be inserted with effect from the 1st day of April, 2002, namely;—

"Explanation 7.—Where in the case of an assessee who has entered into an international transaction defined in section 92 B, any amount is added or disallowed in computing the total income under sub-section (4) of section 92 C, then, the amount so added or disallowed shall, for the purposes of clause (c) of this sub-section, be deemed to represent the income in respect of which particulars have been concealed or inaccurate particulars have been furnished, unless the assessee proves to the satisfaction of the Assessing Officer or the Commissioner (Appeals) that the price charged or paid in such transaction was computed in accordance with the provisions contained in section 92C and in the manner prescribed under that section, in good faith and with due diligence."

87. Amendment of section 271A.—In section 271 A of the Income-tax act, for the words "a sum which shall not be less than two thousand rupees but which may extend to one hundred thousand rupees", the words "a sum of twenty-five thousand rupees" shall be substituted with effect from the 1st day of June, 2001.

88. Insertion of new section 271 AA.—After section 271 A of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2002, namely;—

Penalty for failure to keep and maintain information and document in respect of international transaction.—"271 AA. Without prejudice to the provisions of section 271 if any person fails to keep and maintain any such

information and document as required by sub-section (1) or sub-section (2) of section 92 D, the Assessing Officer or Commissioner (Appeals) may direct that such person shall pay by way of penalty, a sum equal to two per cent of the value of each international transaction entered in such person".

89. Insertion of new section 271 BA.—After section 271 B of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2002, namely:—

Penalty for failure to furnish report under section 92E.
"271 BA.—If any person fails to furnish a report from an accountant as required by section 92E, the Assessing Officer may direct that such person shall pay, by way of penalty, a sum of one hundred rupees".

90. Amendment of section 271F.—In section 271 F of the Income-tax Act, with effect from the 1st day of June, 2001,—

- (a) for the words "one thousand rupees", the words "five thousand rupees" shall be substituted;
- (b) in the proviso, for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.

91. Insertion of new section 271G.—After section 271 F of the Income-tax Act, the following section shall be inserted with effect from the 1st day of April, 2002, namely:—

Penalty for failure to furnish information or document under section 92D. "271 G. If any person who has entered into an international transaction fails to furnish any such information or document as required by sub-section (3) of section 92D, the Assessing Officer or the Commissioner (Appeals) may direct that such person shall pay, by way of penalty, a sum equal to two percent, of the value of the international transaction for each such failure."

92. Amendment of section 272A.—In section 272 A of the Income-tax Act,—

- (a) in sub-section (1), for the words "sum which shall not be less than five hundred rupees but which may extend to ten thousand rupees", the words "a sum of ten thousand rupees, shall be substituted with effect from the 1st day of June, 2001;
- (b) in sub-section (2), after clause (h), the following clause shall be inserted with effect from the 1st day of April, 2002, namely:—

- (i) "to furnish a statement as required by sub-section (2C) of section 192."

93. Amendment of section 272 BB.—In section 272 BB of the Income-tax Act, in sub-section (1), for the words "a sum which may extend to five thousand rupees", the words "a sum of ten thousand rupees" shall be substituted with effect from the 1st day of June, 2001.

94. Amendment of section 273B.—In section 273 B of the Income-tax Act, with effect from the 1st day of April, 2002,—

- (a) after the word, figures and letter "section 271A", the word, figures and letters, "section 271 AA" shall be inserted;
- (b) after the word, figures and letter "section 271 B", the word, figures and letters "section 271 BA" shall be inserted;
- (c) after the word, figures and letter "section 271F", the word, figures and letter, "section 271 G" shall be inserted.

95. Amendment of second schedule.—In the second schedule to the Income tax Act, in rule 68A, in sub-section

rule (3), for the words "twelve percent", the words "nine per cent", shall be substituted with effect from the 1st day of June, 2001.

Wealth-Tax

96. Amendment of section 17.—In section 17 of the Wealth tax Act, 1957 (hereinafter referred to as the Wealth-tax Act), in sub-section (1A), for clauses (a) and (b), the following clauses shall be substituted with effect from the 1st day of June, 2001, namely:—

- "(a) If four years has elapsed from the end of the relevant assessment year, unless the case falls under clause (b);
- (b) if four years, but not more than six years, have elapsed from the end of the relevant assessment year unless the net wealth chargeable to tax which has escaped assessment amounts to or is likely to amount to rupees ten lakhs or more for that year."

97. Amendment of section 17A.—In section 17A of the Wealth-tax Act, with effect from the 1st day of June, 2001,—

- (a) in sub-section (2),—
 - (i) for the words "two years" the words "one year" shall be substituted;

- (ii) for the proviso, the following proviso shall be substituted, namely:—

"Provided that where the notice under sub-section (1) of section 17 was served on or after the 1st day of April, 1999 but before the 1st day of April, 2000, such assessment or reassessment may be made at any time upto 31st day of March, 2002."

- (iii) the Explanation shall be omitted;

- (b) in sub-section (3),—

- (i) for the words "two years", the words "one year" shall be substituted;
- (ii) for the figures "23" at both the places where they occur, the figures and letter "23A" shall be substituted;

- (iii) for the proviso, the following proviso shall be substituted, namely:—

"Provided that where the order under section 23A or section 24 is received by the Chief Commissioner or Commissioner, as the case may be, the order under section 25 is passed by the Commissioner, on or after the 1st day of April, 1999 but before the 1st day of April, 2000, such an order of fresh assessment may be made at any time upto 31st day of March, 2002."

98. Amendment of section 17B.—In section 17B of the Wealth-tax Act, in sub-sections (1) and (3), for the words "two percent", the words "one and one-fourth percent" shall be substituted with effect from the 1st day of June, 2001.

99. Amendment of section 31.—In section 31 of the Wealth-Tax in sub-section with effect from the 1st day of June, 2001,—

- (i) for the words "one and one-half per cent", the words "one and one-fourth per cent", shall be substituted;
- (ii) in the second proviso, for the words "one and one half per cent", the words "one and one-fourth percent", shall be substituted.

100. Amendment of section 34A.—In section 34A of the Wealth-tax Act, with effect from the 1st day of June, 2001,—

- (a) in sub-section (3), for the words "fifteen percent", the words "nine per cent", shall be substituted;

- (b) in sub-section (4B), in clause (a), for the words "one per cent", the words "three fourth per cent", shall be substituted.

Expenditure tax

101. Amendment of section 14 of Act 35 of 1987.—In section 14 of the Expenditure-tax Act, 1987, for the words "one and one-half per cent.", the words "one and one-fourth per cent." shall be substituted with effect from the 1st day of June, 2001.

CHAPTER IV

INDIRECT TAXES

Customs

102. Amendment of section 27A.—In the Customs Act, 1962 (hereinafter referred to as the Customs Act), in section 27A, for the words "not below ten per cent.", the words "not below five percent." shall be substituted.

103. Amendment of section 28.—In section 28 of the Customs Act, after sub-section (2), the following shall be inserted, namely:—

(2A) Where any notice has been served on a person under sub-section (1), the proper officer,—

(i) in case any duty has not been levied or has been short-levied, or the interest has not been paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, where it is possible to do so, shall determine the amount of such duty or the interest, within a period of one year; and

(ii) in any other case, where it is possible to do so, shall determine the amount of duty which has not been levied or has been short-levied or erroneously refunded or the interest payable which has not been paid, part paid or erroneously refunded, within a period of six months,

from the date of service of the notice on the person under sub-section (1).

(2B) Where any duty has not been levied or has been short-levied or erroneously refunded, or any interest payable has not been paid, part paid or erroneously refunded, the person, chargeable with the duty or the interest, may pay the amount of duty or interest before service of notice on him under sub-section (1) in respect of the duty or the interest, as the case may be, and inform the proper officer of such payment in writing, who, on receipt of such information, shall not serve any notice under sub-section (1) in respect of the duty or the interest so paid;

Provided that the proper officer may determine the amount of short-payment of duty or interest, if any, which in his opinion has not been paid by such person and, then, the proper officer shall proceed to recover such amount in the manner specified in this section, and the period of "one year" or "six months" as the case may be, referred to in sub-section (1) shall be counted from the date of receipt of such information of payment.

Explanation 1.—Nothing contained in this sub-section shall apply in a case where the duty was not levied or was not paid or the interest was not paid or was part paid or the duty or the interest was erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or the exporter or the agent or employee of the importer or exporter.

Explanation 2.—For the removal of doubts, it is hereby declared that the interest under section 28AB shall be payable on the amount paid by the person under this sub-section and also on the amount of short-payment of duty, if any, as may be determined by the proper officer, but for this sub-section.

(2C) The provisions of sub-section (2B) shall not apply to any case where the duty or the interest had become payable or ought to have been paid before the date on which the Finance Bill, 2001 receives the assent of the President.

104. Amendment of section 28AA.—Section 28AA of the Customs Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

"(2) The provisions of sub-section (1) shall not apply to cases where the duty or the interest becomes payable or ought to be paid on and after the date on which the Finance Bill, 2001 receives the assent of the President."

105. Amendment of section 28AB.—In section 28AB of the Customs Act,—

(a) for sub-section (1), the following shall be substituted, namely:—

"(1) Where any duty has not been levied or paid or has been short-levied or short-paid or erroneously refunded, the person who is liable to pay the duty as determined under sub-section (2), or has paid the duty under sub-section (2B), of section 28, shall, in addition, to the duty, be liable to pay interest at such rate not below eighteen per cent, and not exceeding thirty-six per cent per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette, from the first day of the month succeeding the month in which the duty ought to have been paid under this Act, or from the date of such erroneous refund, as the case may be, but for the provisions contained in sub-section (2), or sub-section (2B), of section 28, till the date of payment of such duty:

Provided that in such cases where the duty becomes payable consequent to issue of an order, instruction or direction by the Board under section 151A, and such amount of duty payable is voluntarily paid in full, without reserving any right to appeal against such payment at any subsequent stage, within forty-five days from the date of issue of such order, instruction or direction, as the case may be, no interest shall be payable and in other cases the interest shall be payable on the whole of the amount, including the amount already paid."

(b) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) The provisions of sub-section (1) shall not apply to cases where the duty or interest had become payable or ought to have been paid before the date on which the Finance Bill, 2001 receives the assent of the President."

106. Amendment of section 61.—In section 61 of the Customs Act, in sub-section (2), in clause (ii), for the words "six months", wherever they occur, the words "thirty days" shall be substituted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint.

107. Amendment of section 112.—In section 112 of the Customs Act,—

(a) in clause (i), for the words "not exceeding five times the value of the goods or one thousand

rupees," the words "not exceeding the value of the goods or five thousand rupees," shall be substituted ;

(b) in clause (ii), for the words "not exceeding five times the duty sought to be evaded on such goods or one thousand rupees," the words "not exceeding the duty sought to be evaded on such goods or five thousand rupees," shall be substituted ;

(c) in clause (iii), for the words "not exceeding five times the difference between the declared value and the value thereof or one thousand rupees," the words "not exceeding the difference between the declared value and the value thereof or one thousand rupees," substituted ;

(d) in clause (iv), for the words "not exceeding five times the value of the goods or five times the difference between the declared value and the value thereof or one thousand rupee," the words "not exceeding the value of the goods or the difference between the declared value and the value thereof not five thousand rupees," shall be substituted ;

(e) in clause (v), for the words "not exceeding five times the duty sought to be evaded on such goods or five times the difference between the declared value and the value thereof or one thousand rupees," the words "not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees," shall be substituted.

108. Amendment of section 114.—In section 114 of the Customs Act,—

(a) in clause (i), for the words "not exceeding five times the value of the goods or one thousand rupees," the words "not exceeding the value of the goods or five thousand rupees," shall be substituted ;

(b) in clause (ii), for the words "not exceeding five times the duty sought to be evaded on such goods or one thousand rupees," the words "not exceeding the duty sought to be evaded or five thousand rupees," shall be substituted;

(c) in clause (iii), for the words "not exceeding five times the amount of drawback claimed or one thousand rupees," the words "not exceeding the amount of drawback claimed or five thousand rupees," shall be substituted.

109. Amendment of section 128.—In section 128 of the Customs Act, in sub-section(1),—

(a) for the words "within three months", the words "within sixty days" shall be substituted ;

(b) for the proviso, the following proviso shall be substituted, namely:—

"Provided that the Commissioner (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty days, allow it to be presented within a further period of thirty days".

110. Amendment of section 128 A.—In section 128 A of Customs Act,

(a) in sub-section (3), for the portion beginning with the words and brackets "The Commissioner (Appeals) may" and ending with the words "additional evidence, if necessary:", the following shall be substituted , namely:—

"The Commissioner (Appeals) shall, after making such further inquiry as may be necessary,

pass such order, as he thinks just and proper, confirming, modifying or annulling the decision or order appealed against;

(b) after sub-section (4), the following sub-section shall be inserted, namely;

"(4A) The Commissioner (Appeals) shall, where it is possible to do so, hear and decide every appeal within a period of six months from the date on which it is filed."

111. Amendment of section 129 D.—In section 129 D of the Customs Act, in sub-section (1), after the words "direct such Commissioner", the words "or any other Commissioner" shall be inserted.

112. Amendment of section 129 E.—In section 129 E of the Customs Act, after the proviso, the following proviso shall be inserted, namely:—

"Provided further that where an application is filed before the Commissioner (Appeals) for dispensing with the deposit of duty and interest demanded or penalty levied under the first proviso, the Commissioner (Appeals) shall, where it is possible to do so, decide such application within thirty days from the date of its filing."

113. Insertion of new section 159 A.—After section-159 of the Customs Act, the following section shall be inserted and shall be deemed to have been inserted on and from the 1st day of February, 1963, namely:—

"159 A. Effect of amendments, etc., of rules, regulations, notifications or orders.—Where any rule, regulations, notification or order made or issued under this Act or any notification or order issued under such rule or regulation, is amended, repealed, superseded or rescinded, then, unless a different intention appears, such amendment repeal, supersession or rescinding shall not

(a) revive anything not in force or existing at the time at which the amendment, repeal, supersession or rescinding takes effect: or

(b) affect the previous operation of any rule, regulation notification or order, so amended, repealed, superseded or rescinded or anything duly done or suffered thereunder ; or

(c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any rule, regulation, notification or order so amended, repealed, superseded or rescinded : or

(d) affect any penalty, forfeiture or punishment incurred in respect of any offence committed under or in violation of any rule, regulation, notification or order so amended, repealed, superseded or rescinded ; or

(e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid.

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the rule, regulation, notification or order, as the case may be, had not been amended, repealed, superseded or rescinded."

114. Validation of certain action taken.—Any action taken or anything done or omitted to be done or purported to have been taken or done or omitted to be done under any rule, regulation, notification or order made or issued under the Customs Act, or any notification or order issued under such rule or regulation at any time during

the period commencing on and from the 1st day of February, 1963 and ending with the day, the Finance Bill, 2001 receives the assent of the President, shall be deemed to be, and to always have been, for all purposes, as validly and effectively taken or done or omitted to be done as if the amendment made by section 113 of the Finance Act, 2001 had been in force at all material time and accordingly, notwithstanding anything contained in any judgment decree or order of any court, tribunal or other authority,—

- (a) any action taken or anything done or omitted to be done, during the said period in respect of any goods under any of such rule, regulation, notification or order, shall be deemed to be and shall be deemed to always have been, as validly taken or done or omitted to be done as if the amendment made by section 113 of the Finance Act, 2001 had been in force at all material times;
- (b) no suit or other proceedings shall be maintained or continued in any court, tribunal or other authority for any action taken or anything done or omitted to be done, in respect of any goods under any of such rule, regulation, notification or order, and no enforcement shall be made by any court, of any decree or order relating to such action taken or anything done or omitted to be done as if the amendment made by section 113 of the Finance Act, 2001 had been in force at all material times ;
- (c) recovery shall be made of all such amounts of duty or interest or penalty or fine or other charges which have not been collected or, as the case may be, which have been refunded, as if the amendment made by section 113 of the Finance Act, 2001 had been in force at all material times.

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

115. Amendment of notification issued under section 25 of the Customs Act.—(1) The notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 465(E), dated the 3rd May, 1990, G.S.R. 423 (E), dated the 20th April, 1992, G.S.R. 946(E), dated the 28th December, 1992 and G.S.R. 417(E), dated the 14th May, 1993, issued under sub-section (1) of section 25 of the Customs Act by the Central Government shall stand amended and shall be deemed to have been amended in the manner as specified in the Eighth Schedule, on and from the date mentioned in column (4) of that Schedule against each of such notifications retrospectively and, accordingly, notwithstanding anything contained in any judgment, decree or order of any court, tribunal or other authority any action taken or anything done or purported to have been taken or done under the said notifications, shall be deemed to be, and always to have been, for all purposes, as validly or effectively taken or done as if the notifications as amended by this sub-section had been in force at all material times.

(2) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notifications referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 25 of the Customs Act, retrospectively at all material times.

Customs Tariff

116. Amendment of section 3.—In the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act), in section 3,—

(a) in sub-section (1) and before the *Explanation*, the following proviso shall be inserted, namely:—

“Provided that in case of any alcoholic liquor for human consumption imported into India, the

Central Government may, by notification in the Official Gazette, specify the rate of additional duty having regard to the excise duty for the time being leviable on a like alcoholic liquor produced or manufactured in different States, or, if a like alcoholic liquor is not produced or manufactured in any State, then, having regard to the excise duty which would be leviable for the time being in different States on the class or description of alcoholic liquor to which such imported alcoholic liquor belongs.”;

(b) in sub-section (2), after clause(ii), the following shall be inserted, namely:—

“Provided that in case of an article imported into India,—

- (a) in relation to which it is required, under the provisions of the Standards of Weights and Measures Act, 1976 (60 of 1976) or the rules made thereunder or under any other law for the time being in force, to declare on the package thereof the retail sale price of such article ; and
- (b) where the like article produced or manufactured in India, or in case where such like article is not so produced or manufactured, then, the class or description of articles to which the imported article belongs, is the goods specified by notification in the Official Gazette under sub-section (1) of section 4A of the Central Excise Act, 1944. (1 of 1944).

the value of the imported article shall be deemed to be the retail sale price declared on the imported article less such amount of abatement, if any, from such retail sale price as the Central Government may, by notification in the Official Gazette, allow in respect of such like article under sub-section (2) of section 4A of the Central Excise Act, 1944. (1 of 1944).

Explanation.—Where on any imported article more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price for the purposes of this section.”;

117. Amendment of section 8B.—In section 8B of the Customs Tariff Act,—

(a) in sub-section (1), after the proviso, the following proviso shall be inserted, namely:—

“Provided further that the Central Government may, by notification in the Official Gazette, exempt such quantity of any article as it may specify in the notification, when imported from any country or territory into India, from payment of the whole or part of the safeguard duty leviable thereon.”;

(b) after sub-section (2), the following shall be inserted, namely:—

“(2A) Notwithstanding anything contained in sub-section (1) and sub-section (2), a notification issued under sub-section (1) or any safeguard duty imposed under sub-section (2), unless specifically made applicable in such notification or such imposition, as the case may be, shall not apply to articles imported by a hundred per cent. export-oriented undertaking or a unit in a free trade zone or in a special economic zone.

Explanation.—For the purposes of this section, the expressions “hundred per cent export-oriented undertaking”, “free trade zone” and “special economic zone” shall have the meanings assigned to them in *Explanation 2* to sub-section (1) of section 3 of Central Excise Act, 1944. (1 of 1944).

118. Amendment of section 9A.—In section 9-A of the Customs Tariff Act, after sub-section (2), the following shall be inserted, namely:—

“(2.4) Notwithstanding anything contained in sub-section (1) and sub-section (2), a notification issued under sub-section (1) or any anti-dumping duty imposed under sub-section (2), unless specifically made applicable in such notification or such imposition, as the case may be, shall not apply to articles imported by a hundred per cent export-oriented undertaking or a unit in a free trade zone or in a special economic zone.

Explanation.—For the purposes of this section, the expressions “hundred per cent export-oriented undertaking”, “free trade zone” and “special economic zone” shall have the meanings assigned to them in *Explanation 2* to sub-section (1) of section 3 of the Central Excise Act, 1944. (1 of 1944).’

119. Amendment of First Schedule.—In the Customs Tariff Act, the First Schedule shall,—

- (a) be amended in the manner specified in the Second Schedule; and
- (b) with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, be also amended in the manner specified in the Third Schedule.

Excise

120. Amendment of section 3.—In the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the Central Excise Act), in section 3, in sub-section (1),—

- (a) in the proviso,—
 - (i) in clause (i), for the words “free trade zone”, the words “free trade zone or a special economic zone” shall be substituted;
 - (ii) in clause (ii), for the words “allowed to be sold in India”, the words “brought to any other place in India” shall be substituted;

- (b) in *Explanation 2*, after clause (ii), the following clause shall be inserted, namely:—

“(iii) “special economic zone” means a zone which the Central Government may, by notification in the Official Gazette, specify in this behalf.”

121. Omission of section 3A.—Section 3A of the Central Excise Act shall be omitted.

122. Amendment of section 5A.—In section 5A of the Central Excise Act, in sub-section (1),—

- (a) in the proviso,—
 - (i) in clause (i), for the words “free trade zone”, the words “free trade zone or a special economic zone” shall be substituted;
 - (ii) in clause (ii), for the words “allowed to be sold in India”, the words “brought to any other place in India” shall be substituted;

- (b) in the *Explanation*, for the words “free trade zone”, the words “free trade zone”, “special economic zone”, shall be substituted.

123. Amendment of section 11A.—In section 11A of the Central Excise Act, after sub-section (2), the following shall be inserted, namely:—

“(2A) Where any notice has been served on a person under sub-section (1), the Central Excise Officer,—

- (a) in case any duty of excise has not been levied or paid or has been short-levied or

short-paid or erroneously refunded, by reason of fraud, collusion or any wilful mis-statement or suppression of facts, or contravention of any provisions of this Act or of the rules made thereunder with intent to evade payment of duty, where it is possible to do so, shall determine the amount of such duty, within a period of one year; and

- (b) in any other case, where it is possible to do so, shall determine the amount of duty of excise which has not been levied or paid or has been short-levied or short-paid or erroneously refunded, within a period of six months,

from the date of service of the notice on the person under sub-section (1).

- (2B) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, the person, chargeable with the duty, may pay the amount of duty before service of notice on him under sub-section (1) in respect of the duty, and inform the Central Excise Officer of such payment in writing, who, on receipt of such information shall not serve any notice under sub-section (1) in respect of the duty so paid:

Provided that the Central Excise Officer may determine the amount of short payment of duty, if any, which in his opinion has not been paid by such person and, then, the Central Excise Officer shall proceed to recover such amount in the manner specified in this section, and the period of “one year” referred to in sub-section (1) shall be counted from the date of receipt of such information of payment.

Explanation 1.—Nothing contained in this sub-section shall apply in a case where the duty was not levied or was not paid or was short-levied or was short-paid or was erroneously refunded by reason of fraud, collusion or any wilful mis-statement or suppression of facts, or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty.

Explanation 2.—For the removal of doubts, it is hereby declared that the interest under section 11AB shall be payable on the amount paid by the person under this sub-section and also on the amount of short payment of duty, if any, as may be determined by the Central Excise Officer, but for this sub-section.

- (2C) The provisions of sub-section (2B) shall not apply to any case where the duty had become payable or ought to have been paid before the date on which the Finance Bill, 2001 receives the assent of the President.

124. Amendment of section 11AA.—Section 11AA of the Central Excise Act shall be renumbered as sub-section (1) thereof and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

- “(2) The provisions of sub-section (1) shall not apply to cases where the duty becomes payable on and after the date on which the Finance Bill, 2001 receives the assent of the President.”

125. Amendment of section 11AB.—In section 11AB of the Central Excise Act,—

- (a) for sub-section (1), the following shall be substituted, namely:—

“(1) Where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, the

person who is liable to pay the duty as determined under sub-section (2), or has paid the duty under sub-section 2B, of section 11A, shall, in addition to the duty, be liable to pay interest at such rate not below eighteen per cent, and not exceeding thirty-six per cent, per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette, from the first date of the month succeeding the month in which the duty ought to have been paid under this Act, or from the date of such erroneous refund, as the case may be, but for the provisions contained in sub-section 2 or sub section (2B), of section 11A till the date of payment of such duty :

Provided that in such cases where the duty becomes payable consequent to issue of an order, instruction or direction by the Board under section 37B, and such amount of duty payable is voluntarily paid in full, without reserving any right the appeal against such payment at any subsequent stage, within forty-five days from the date of issue of such order, instruction or direction, as the case may be, no interest shall be payable and in other cases the interest shall be payable on the whole of the amount, including the amount already paid.” ;

(b) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The provisions of sub-section (1) shall not apply to cases where the duty had become payable or ought to have been paid before the date on which the Finance Bill, 2001 receives the assent of the President.”.

126. Amendment of section 11BB.—In section 11BB of the Central Excise Act, for the words “not below ten per cent.”, the words “not below five per cent.” shall be substituted.

127. Amendment of section 35.—In section 35 of the Central Excise Act, in sub-section (1),—

(a) for the words “within three month”, the words “within sixty days” shall be substituted ;

(b) for the proviso, the following proviso shall be substituted, namely:—

“Provided that the Commissioner (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of sixty days, allow it to be presented within a further period of thirty days.”.

128. Amendment of section 35A.—In section 35A of the Central Excise Act,—

(a) in sub-section 3, for the portion beginning with the words and brackets “The Commissioner (Appeals) may” and ending with the words “additional evidence, if necessary.”, the following shall be substituted, namely:—

“The Commissioner (Appeals) shall, after making such further inquiry as may be necessary, pass such order, as he thinks just and proper, confirming, modifying or annulling the decision or order appealed against.”;

(b) after sub-section (4), the following sub-section shall be inserted, namely:—

“(4A) The Commissioner (Appeals) shall, where it is possible to do so, hear and decide every appeal within a period of six months from the date on which it is filed.”.

129. Amendment of section 35E.—In section 35E of the Central Excise Act, in sub-section (1), after the

words “direct such Commissioner”, the words “or any other Commissioner” shall be inserted.

130. Amendment of section 35F.—In section 35F of the Central Excise Act, after the proviso, the following proviso shall be inserted, namely:—

“Provided further that where an application is filed before the Commissioner (Appeals) for dispensing with the deposit of duty demanded or penalty levied under the first proviso, the Commissioner (Appeals) shall, where it is possible to do so, decide such application within thirty days from the date of its filing.”.

131. Insertion of new section 38A.—After section 38 of the Central Excise Act, the following section shall be inserted and shall be deemed to have been inserted on and from the 28th day of February, 1944, namely:—

“38A. *Effect of amendments, etc., of rules, notifications or orders.*—Where any rule, notification or order made or issued under this Act or any notification or order issued under such rule, is amended, repealed, superseded or rescinded, then, unless a direct intention appears, such amendment, repeal, supersession or rescinding shall not—

(a) revive anything not in force or existing at the time at which the amendment, repeal, supersession or rescinding takes effect; or

(b) affect the previous operation of any rule, notification or order so amended, repealed, superseded or rescinded or anything duly done or suffered thereunder ; or

(c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any rule, notification or order so amended, repealed, superseded or rescinded ; or

(d) affect any penalty, forfeiture or punishment incurred in respect of any offence committed under or in violation of any rule, notification or order so amended, repealed, superseded or rescinded ; or

(e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the rule, notification or order, as the case may be, had not been amended, repealed, superseded or rescinded.”.

132. Validation of certain action taken.—Any action taken or anything done or omitted to be done or purporting to have been taken or done or omitted to be done under any rule, notification or order made or issued under the Central Excise Act, or any notification or order issued under such rule at any time during the period commencing on and from the 28th day of February, 1944 and ending with the day, the Finance Bill, 2001 receives the assent of the President, shall be deemed to be and to always have been, for all purposes, as validly and effectively taken or done or omitted to be done as if the amendment made by section 131 of the Finance Act, 2001 had been in force at all material times and accordingly, notwithstanding anything contained in any judgement, decree or order of any court, tribunal or other authority,—

(a) any action taken or anything done or omitted to be done, during the said period in respect of any excisable goods under any of such rule, notification or order, shall be deemed to be and shall be deemed to always have been, as validly taken or done or omitted to be done as if the amendment made by section 131 of the Finance Act, 2001 had been in force at all material times;

(b) no suit or other proceedings shall be maintained or continued in any court, tribunal or other authority for any action taken or anything done or omitted to be done, in respect of any excisable goods under any of such rule, notification or order, and no enforcement shall be made by any court, of any decree or order relating to such action taken or anything done or omitted to be done as if the amendment made by section 131 of the Finance Act, 2001 had been in force at all material times ;

(c) recovery shall be made of all such amounts of duty or interest or penalty or fine or credit of duty in respect of inputs or capital goods or other charges which have not been collected or, as the case may be, which have been refunded, as if the amendment made by section 131 of the Finance Act, 2001 had been in force at all material times :

Explanation.—For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not have been so punishable if this section had not come into force.

133. Validation of certain exemption given to polytan in powder or granule form.—(1) The amendment of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 168(E), dated the 1st March, 2000 made by the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 98(E), dated the 15th day of February, 2001, which was issued in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, granting exemption from customs duty leviable under the First Schedule to the Schedule to the Customs Tariff Act and additional duty of customs leviable under sub-section (1) of section 3 of the Customs Tariff Act on import of "Polytan in powder or granule form" by Sports Authority of India or a National Sports Federation under a certificate issued by the Sports Authority of India for laying synthetic tracks and artificial surfaces for use in a national or international championship or competition to be held in India or abroad shall be deemed to be, and always to have been for all purposes validly, come into force on and from the 1st day of December, 2000 at all material times.

(2) Refunded shall be made of all such duties which have been collected but which would not have been so collected if the amendment referred to in sub-section (1) had been in force at all material times.

(3) Notwithstanding anything contained in section 27 of the Customs Act, an application for the claim of the duty of customs or the additional duty of customs, as the case may be, under sub-section (2) shall be made within one year from the date on which the Finance Bill, 2001 receives the assent of the President.

(4) For the purposes of sub-section (1), the Central Government shall have and shall be deemed to have the power to amend the notifications referred to in the said sub-section with retrospective effect as if the Central Government had the power to amend the said notifications under sub-section (1) of section 25 of the Customs Act, retrospectively at all material times.

Central Excise Tariff

134. Amendment of Act 5 of 1986.—In the Central Excise Tariff Act, 1985 (hereinafter referred to as the Central Excise Tariff Act),—

(a) the First Schedule shall be amended in the manner specified in the Fourth Schedule ;

(b) the Second Schedule shall be amended in the manner specified in the Fifth Schedule.

135. Amendment of Act, 58 of 1957.—The Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act), shall be amended in the manner specified in the Sixth Schedule.

136. National Calamity Contingent duty.—(1) In the case of goods specified in the Seventh Schedule, being goods manufactured or produced, there shall be levied and collected for the purposes of the Union, by surcharge, a duty of excise, to be called the National Calamity Contingent duty (hereinafter referred to as the National Calamity duty), at the rates specified in the said Schedule.

(2) The National Calamity duty chargeable on the goods specified in the Seventh Schedule shall be in addition to any other duties of excise chargeable on such goods under the Central Excise Act, 1944 (1 of 1944) or any other law for the time being in force.

(3) The provisions of the Central Excise Act, 1944 (1 of 1944) and the rules made thereunder, including those relating to refunds and exemptions from duties and imposition of penalty, shall as far as may be, apply in relation to the levy and collection of the National Calamity duty leviable under this section in respect of the goods specified in the Seventh Schedule as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules, as the case may be.

CHAPTER V

SERVICE TAX

137. Amendment of Act 32 of 1994.—In the Finance Act, 1994, with effect from date as the Central Government may, by notification in the Official Gazette appoint,

(a) for section 65, the following section shall be substituted, namely :—

65. Definitions.—In this Chapter, unless the context otherwise requires,—

(1) "actuary" has the meaning assigned to it in clause (1) of section 2 of the Insurance Act, 1938, (4 of 1938);

(2) "advertisement" includes any notice, circular, label, wrapper, document, hearing or any other audio or visual representation made by means of light, sound, smoke or gas ;

(3) "advertising agency" means any commercial concern engaged in providing any service connected with the making preparation display or exhibition of advertisement and includes an advertising consultant ;

(4) "air travel agent" means any person engaged in providing any service connected with the booking of passage for travel by air ;

(5) "Appellate Tribunal" means the Customs Excise and Gold (Control) Appellate Tribunal constituted under section 129 of the Customs Act, 1962 : (52 of 1962) ;

(6) "architect" means any person whose name is, for the time being entered in the register of architects maintained under section 23 of the Architects Act, 1972 (20 of 1972) and also includes any commercial concern engaged in any manner, whether directly or indirectly, in rendering services in the field of architecture ;

(7) "assessee" means a person liable to pay the service tax and includes his agent ;

(8) "authorised service station" means any services station or centre, authorised by any motor vehicle manufacturer, to carry out any service or repair of any motor car or two wheeled motor vehicle manufactured by such manufacturer ;

(9) "banking" and "banking company" shall have the meanings assigned to them in clauses (b) and (c) of

section 5 of the Banking Regulation Act, 1949, (10 of 1949) respectively ;

(10) "banking and other financial services" means, the following services provided by a banking company or a financial institution including a non-banking financial company, namely :—

- (i) financial leasing services including equipment leasing and hire-purchase by a body corporate ;
- (ii) credit card services ;
- (iii) merchant banking services ;
- (iv) securities and foreign exchange (forex) broking ;
- (v) asset management including portfolio management, all forms of fund management, pension fund management, custodial depository and trust services, but does not include cash management ;
- (vi) advisory and other auxiliary financial services including investment and portfolio research and advice on mergers and acquisitions and advice on corporate restructuring and strategy; and
- (vii) provision and transfer of information and data processing ;

(11) "Board" means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);

(12) "body corporate" shall have the meaning assigned to it in clause (7) of section 2 of the Companies Act, 1956 (1 of 1956) ;

(13) "broadcasting" has the meaning assigned to it in clause (c) of section 2 of the Prasar Bharati (Broadcasting Corporation of India) Act, 1990 (25 of 1990).

(14) "cab" means a motor cab or maxi cab ;

(15) "Caterer" means any person who supplies, either directly or indirectly, any food, edible preparations, alcoholic or non-alcoholic beverages or crockery and similar articles or countrements for any purpose or occasion ;

(16) "clearing and forwarding agent" means any person who is engaged in providing any service, either directly or indirectly, connected with the clearing and forwarding operations in any manner to any other person and includes a consignment agent ;

(17) "computer network" has the meaning assigned to it in clause (i) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(18) "consulting engineer" means any professionally qualified engineer or an engineering firm who, either directly or indirectly, renders any advice, consultancy or technical assistance in any manner to a client in one or more disciplines of engineering ;

(19) "convention" means a formal meetings or assembly which is not open to the general public and does not include a meeting or assembly the principal purpose of which is to provide any type of amusement, entertainment or recreation ;

(20) "courier agency" means a commercial concern engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the service of a person either directly or indirectly to carry or accompany such documents, goods or articles ;

(21) "credit rating agency" means any commercial concern engaged in the business of credit rating of any debt obligation or of any project or programme requiring finance, whether in the form of debt or otherwise, and includes credit rating of any financial obligation, instrument or security, which has the purpose of providing a potential investor or any other person any information pertaining to the relative safety of timely payment of interest or principal ;

(22) "custom house agent" means a person licensed, temporarily or otherwise, under the regulations made under sub-section (2) of section 146 of the Customs Act, 1962 (52 of 1962);

(23) "data" has the meaning assigned to it in clause (o) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(24) "electronic form" has the meaning assigned to it in clause (r) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(25) "facsimile (FAX)" means form of telecommunication by which fixed graphic images, such as printed texts and pictures are scanned and the information converted into electrical signals for transmission over the telecommunication system ;

(26) "financial institution" has the meaning assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934) ;

(27) "general insurance business" has the meaning assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972) ;

(28) "goods" has the meaning assigned to it in clause (7) of section 2 of the Sale of Goods Act, 1930 (3 of 1930) ;

(29) "information" has the meaning assigned to it in clause (v) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(30) "Insurance Agent" has the meaning assigned to it in clause (10) of section 2 of the Insurance Act, 1938; (4 of 1938) ;

(31) "insurance auxiliary service" means any service provided by an actuary, an intermediary or insurance intermediary or an insurance agent in relation to general insurance business and includes risk assessment, claim settlement survey and loss assessment ;

(32) "intermediary or insurance intermediary" has the meaning assigned to it in sub-clause (f) of clause (1) of section 2 of the Insurance Regulatory and Development Authority Act, 1999 (41 of 1999);

(33) "insurer means any person carrying on the general insurance business in India ;

(34) "inter decorator" means any person engaged, whether directly or indirectly, in the business of providing by way of advice, consultancy, technical assistance or in any other manner, services related to planning, design or beautification of spaces whether man-made or otherwise and includes a landscape designer ;

(35) "leased circuit" means a dedicated link provided between two fixed locations for exclusive use of the subscriber and includes a speech circuit, data circuit or a telegraph circuit ;

(36) "magnetic storage device" includes wax blanks, discs or blanks, strips or films for the purpose of original sound recording ;

(37) "management consultant" means any person who is engaged in the providing any service, either directly or indirectly, in connection with the management of any organisation in any manner and includes any person who renders any advice consultancy or technical assistance relating to conceptualising, devising, development, modification, rectification or upgradation of any working system of any organisation ;

(38) "mandap" means any immovable property as defined in section 3 of the Transfer of Property Act, 1882 (4 of 1882), and includes any furniture, fixtures, light fitting and floor coverings therein let out for consideration for organising any official, social or business function ;

(39) "mandap keeper" means a person who allows temporary occupation of a mandap for consideration for organising any official social or business function ;

(40) "manpower recruitment agency" means any commercial concern engaged in providing any service, directly or indirectly, in any manner for recruitment of manpower to a client ;

(41) "market research agency" means any commercial concern engaged in conducting market research in any manner, in relation to any product service or utility, including all types of customised and syndicated research services ;

(42) "maxi cab" has the meaning assigned to it in clause (22) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ;

- (43) "motor cab" has the meaning assigned to it in clause (25) of section 2 of the Motor Vehicles Act, 1988; (59 of 1988);
- (44) "non banking financial company" has the meaning assigned to it in clause (f) of section 45-1 of the Reserve Bank of India Act, 1934 (2 of 1934);
- (45) "on-line information and database access or retrieval" means providing data or information retrieval or otherwise, to a customer, in electronic form through a computer network;
- (46) "pager" means an instrument, apparatus or appliance which is a non-speech, one way personal calling system with alert and has the capability of receiving storing and displaying numeric or alphanumeric messages;
- (47) "photography" includes still photography, motion picture photography, laser photography, aerial photography and fluorescent photography;
- (48) "photography studio or agency" means any professional photographer or commercial concern engaged in the business of rendering service relating to photography;
- (49) "policy holder" has the meaning assigned to it in clause (2) of section 2 of the Insurance Act, 1938; (4 of 1938);
- (50) "port" has the meaning assigned to in clause (g) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);
- (51) "port services" means any service rendered by a port or any person authorised by the port, in any manner in relation to a vessel or goods;
- (52) "practising chartered accountant" means a person who is a member of the Institute of Chartered Accountants of India and is holding a certificate of practice granted under the provisions of the Chartered Accountants Act, 1949, (38 of 1949) and includes any concern engaged in rendering services in the field of chartered accountancy;
- (53) "practising cost accountant" means a person who is a member of the Institute of Cost and Works Accountants of India and is holding a certificate of practice granted under the provisions of the Cost and Works Accountants Act, 1959 (23 of 1959) and includes any concern engaged in rendering services in the field of cost accountancy;
- (54) "practising company secretary" means a person who is a member of the Institute of Company Secretaries of India and is holding a certificate of practice granted under the provisions of the Company Secretaries Act, 1980 (56 of 1980) and includes any concern engaged in rendering services in the field of company secretaryship;
- (55) "prescribed" means prescribed by rules made under this Chapter;
- (56) "real estate agent" means a person who is engaged in rendering any service in relation to sale, purchase, leasing or renting of real estate and includes a real estate consultant;
- (57) "real estate consultant" means a person who renders in any manner, either directly or indirectly, advice, consultancy or technical assistance, in relation to evaluation, conception, design, development, construction, implementation, supervision, maintenance, marketing acquisition or management of real estate;
- (58) "recognised stock exchange" has the meaning assigned to it in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);
- (59) "rent-a-cab scheme operator" means any person engaged in the business of renting of cabs;
- (60) "scientific or technical consultancy" means any advice, consultancy or scientific or technical assistance rendered in any manner, either directly or indirectly, by a scientist or a technocrat or any science or technology institution or organisation, to a client, in one or more disciplines of science or technology;
- (61) "securities" has the meaning assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);
- (62) "security agency" means any commercial concern engaged in the business of rendering services relating to the security of any property, whether movable or immovable, or of any person, in any manner and includes the services of investigation, detection or verification of any fact or activity whether of a personal nature or otherwise, including the services of providing security personnel;
- (63) "service tax" means tax leviable under the provisions of this Chapter;
- (64) "ship" means a sea-going vessel and includes a sailing vessel;
- (65) "shipping line" means any person who owns or charters a ship and includes an enterprise which operates or manages the business of shipping;
- (66) "sound recording" means recording of sound on a magnetic storage device and editing thereof, in any manner;
- (67) "sound recording studio or agency" means any commercial concern engaged in the business of rendering any service relating to sound recording;
- (68) "steamer agent" means any person who undertakes, either directly or indirectly,—
- to perform any service in connection with the ship's husbandry or dispatch including the rendering of administrative work related thereto; or
 - to book, advertise or canvass for cargo for or on behalf of a shipping line; or
 - to provide container feeder services for or on behalf of a shipping line;
- (69) "stock-broker" means a stock-broker who has either made an application for registration or is registered as a stock-broker in accordance with the rules and regulations made under the Securities and Exchange Board of India Act, 1992 (15 of 1992);
- (70) "sub-broker" means a sub-broker who has either made an application for registration or is registered as a sub-broker in accordance with the rules and regulations made under the Securities and Exchange Board of India Act, 1992;
- (71) "subscriber" means a person to whom any service of a telephone connection or a facsimile or a leased circuit or a pager or a telegraph or a telex has been provided by the telegraph authority;
- (72) "taxable service" means any service provided,—
- to an investor, by a stock-broker in connection with the sale or purchase of securities listed on a recognised stock exchange;
 - to a subscriber, by the telegraph authority in relation to a telephone connection;
 - to a subscriber, by the telegraph authority in relation to a pager;
 - to a policy holder, by an insurer carrying on general insurance business in relation to general insurance business;
 - to a client, by an advertising agency in relation to advertisement, in any manner;
 - to a customer, by a courier agency in relation to door-to-door transportation of time-sensitive documents, goods or articles;
 - to a client, by a consulting engineer in relation to advice, consultancy or technical assistance in any manner in one or more disciplines of engineering;
 - to a client, by a custom house agent in relation to the entry or departure of conveyances or the import or export of goods;
 - to a shipping line, by a steamer agent in relation to a ship's husbandry or dispatch or any administrative work related thereto as well as the booking, advertising or canvassing of cargo, including container feeder services;

- (j) to a client, by a clearing and forwarding agent in relation to clearing and forwarding operations, in any manner ;
- (k) to a client, by a manpower recruitment agency in relation to the recruitment of manpower, in any manner ;
- (l) to a customer, by an air travel agent in relation to the booking of passage for travel by air ;
- (m) to a client, by a mandap keeper in relation to the use of mandap in any manner including the facilities provided to the client in relation to such use and also the services, if any, rendered as a caterer ;
- (n) to any person, by a tour operator in relation to a tour ;
- (o) to any person, by a rent-a-cab scheme operator in relation to the renting of a cab ;
- (p) to a client, by an architect in his professional capacity, in any manner ;
- (q) to a client, by an interior decorator in relation to planning, design or beautification of spaces, whether man-made or otherwise, in any manner ;
- (r) to a client, by a management consultant in connection with the management of any organisation, in any manner ;
- (s) to a client, by a practising chartered accountant in his professional capacity, in any manner ;
- (t) to a client, by a practising cost accountant in his professional capacity, in any manner ;
- (u) to a client, by a practising company secretary in his professional capacity, in any manner ;
- (v) to a client, by a real estate agent in relation to real estate ;
- (w) to a client, by a security agency in relation to the security of any property or person, by providing security personnel or otherwise and includes the provision of services of investigation, detection or verification of any fact or activity ;
- (x) to a client, by a credit rating agency in relation to credit to rating of any financial obligation, instrument or security ;
- (y) to a client, by a market research agency in relation to market research of any product, service or utility, in any manner ;
- (z) to a client, by an underwriter in relation to underwriting, in any manner ;
- (za) to a client, by a scientist or a technocrat, or any science or technology institution or organisation, in relation to scientific or technical consultancy ;
- (zb) to a customer, by a photography studio or agency in relation to photography, in any manner ;
- (zc) to a client, by any commercial concern in relation to holding of convention, in any manner ;
- (zd) to a subscriber, by the telegraph authority in relation to a leased circuit ;
- (ze) to a subscriber, by the telegraph authority in relation to a communication through telegraph ;
- (zf) to a subscriber, by the telegraph authority in relation to a communication through telex ;
- (zg) to a subscriber, by the telegraph authority in relation to a facsimile communication ;
- (zh) to a customer, by a commercial concern, in relation to on-line information and database access or retrieval or both in electronic form through computer network, in any manner ;
- (zi) to a client, by a video production agency in relation to videotape production, in any manner ;
- (zj) to a client, by a sound recording studio or agency in relation to any kind of sound recording ;
- (zk) to a client, by a broadcasting agency or organisation in relation to broadcasting, in any manner ;
- (zl) to a policy holder or insurer, by an actuary or intermediary or insurance intermediary or insurance agent, in relation to insurance auxiliary services ;
- (zm) to a customer, by a banking company or a financial institution including a non-banking financial company, in relation to banking and other financial services ;

- (zn) to any person, by a port or any person authorised by the port, in relation to port services, in any manner ;
- (zo) to a customer, by an authorised service station, in relation to any service or repair of motor cars or two wheeled motor vehicles, in any manner ;

and the term "service provider" shall be construed accordingly ;

(73) "telegraph" has the meaning assigned to it in clause (1) of section 3 of the Indian Telegraph Act, 1885 (13 of 1885) ;

(74) "telegraph authority", has the meaning assigned to it in clause (6) of section 3 of the Indian Telegraph Act, 1885 (13 of 1885) and includes a person who has been granted a licence under the first proviso to sub-section (1) of section 4 of that Act ;

(75) "telex" means a typed communication by using teleprinters through telex exchanges ;

(76) "tour" means a journey from one place to another irrespective of the distance between such places ;

(77) "tourist vehicle" has the meaning assigned to it in clause (43) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988) ;

(78) "tour operator" means any person engaged in the business of operating tours in a tourist vehicle covered by a permit granted under the Motor Vehicles Act, 1988 (59 of 1988) or the rules made thereunder ;

(79) "underwriter" has the meaning assigned to it in clause (f) of rule 2 of the Securities and Exchange Board of India (Underwriters) Rules, 1993 ;

(80) "underwriting" has the meaning assigned to it in clause (g) of rule 2 of the Securities and Exchange Board of India (Underwriters) Rules, 1993 ;

(81) "vessel" has the meaning assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) ;

(82) "video production agency" means any professional videographer or any commercial concern engaged in the business of rendering services relating to videotape production ;

(83) "video-tape production" means the process of any recording of any programme, event or function on a magnetic tape and includes editing thereof, in any manner ;

(84) words and expressions used but not defined in this Chapter and defined in the Central Excise Act, 1944 (1 of 1944) or the rules made there under shall apply so far as may be in relation to service tax as they apply in relation to a duty of excise. ;

(b) for section 66, the following section shall be substituted, namely:—

"66. *Charge of service tax.*—(1) On and from the date of commencement of this Chapter, there shall be levied a tax (hereinafter referred to as the service tax), at the rate of five per cent of the value of the taxable services referred to in sub-clauses (a), (b) and (d) of clause (72) of section 65 and collected in such manner as may be prescribed.

(2) With effect from the date notified under section 85 of the Finance (No. 2) Act, 1996 (33 of 1996) there shall be levied a service tax at the rate of five per cent of the value of the taxable services referred to in sub-clauses (c), (e) and (f) of clause (72) of section 65 and collected in such manner as may be prescribed.

(3) With effect from the date notified under section 88 of the Finance Act, 1997 (26 of 1997) there

shall be levied a service tax at the rate of five per cent of the value of the taxable services referred to in sub-clauses (g), (h), (i), (j), (k), (l), (m), (n) and (o) of clause (72) of section 65 and collected in such manner as may be prescribed.

- (4) With effect from the date notified under section 116 of the Finance (No. 2) Act, 1998 (21 of 1998): there shall be levied a service tax at the rate of five per cent of the value of the taxable services referred to in sub-clauses (p), (q), (r), (s), (t), (u), (v), (w), (x), (y) and (z) of clause (72) of section 65 and collected in such manner as may be prescribed.
- (5) With effect from the date notified under section 137 of the Finance Act, 2001, there shall be levied a service tax at the rate of five per cent of the value of the taxable services referred to in sub-clauses (za), (zb), (zc), (zd), (xe), (zf), (zg), (zh), (zi), (zj), (zk), (zl), (zm), (zn) and (zo) of clause (72) of section 65 and collected in such manner as may be prescribed";

(c) for section 67, the following section shall be substituted, namely:—

"67. *Valuation of taxable services for charging service tax.*—For the purposes of this Chapter, the value of any taxable service shall be the gross amount charged by the service provider for such service rendered by him.

Explanation.—For the removal of doubts, it is hereby declared that the value of a taxable service, as the case may be, includes,—

- the aggregate of commission or brokerage charged by a broker on the sale or purchase of securities including the commission or brokerage paid by the stock-broker to any sub-broker;
- the adjustments made by the telegraph authority from any deposits made by the subscriber at the time of application for telephone connection or pager or facsimile or telegraph or telex or for leased circuit;
- the amount of premium charged by the insurer from the policy holder;
- the commission received by the air travel agent from the airline;
- the commission, fee or any other sum received by an actuary, or intermediary or insurance intermediary or insurance agent from the insurer; and
- the reimbursement received by the authorised servicestation from manufacturer for carrying out any service of any motor car or two wheeled motor vehicle manufactured by such manufacturer,

but does not include,—

- initial deposit made by the subscriber at the time of application for telephone connection or pager or facsimile or telegraph or telex or for leased circuit;
- the cost of unexposed photography film, unrecorded magentic tape or such other storage devices if any, sold to the client during the course of providing the service : and
- the cost of parts or accessories, if any, sold to the customer during the course of service or repair of motor cars or two wheeled motor vehicles.;
- in section 69, for the words "Central Excise Officer", the words "Superintendent of Central Excise" shall be substituted;
- for sections 70 and 71, the following sections shall be substituted, namely:—

"70. *Furnishing of returns.*—Every person liable to pay the service tax shall himself assess the tax

due on the services provided by him and shall furnish to the Superintendent of Central Excise, a return in such form and in such manner and at such frequency as may be prescribed.

71. *Verification of tax assessed by the assessee, etc.*—

- (1) The Superintendent of Central Excise may, on the basis of information contained in the return filed by the assessee under section 70, verify the correctness of the tax assessed by the assessee on the services provided.
- (2) The Superintendent of Central Excise may require the assessee to produce any accounts, documents or other evidence as he may deem necessary for such verification as and when required.
- (3) If on verification under sub-section (2), the Superintendent of Central Excise is of the opinion that service tax on any service provided has escaped assessment or has been under assessed, he may refer the matter to the Assistant Commissioner of Central Excise or, as the case may be, the Deputy Commissioner of Central Excise, who may pass such order of assessment as he thinks fit";

(f) in section 72,—

- for the words "Central Excise Officer", wherever they occur, the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted;
- in clause (b), for the words, brackets and figures "to comply with all the terms of a notice issued under sub-section (1) of section 71", the words and figures "to comply with the provisions of section 71," shall be substituted;

(g) in section 73,—

- for clause (a), the following clause shall be substituted, namely:—

"(a) the Assistant Commissioner of Central Excise or, as the case may be, the Deputy Commissioner of Central Excise has reason to believe that by reason of omission or failure on the part of the assessee, to make a return under section 70 for any prescribed period or to disclose wholly or truly all material facts required for verification of the assessment under section 71, the value of taxable service has escaped assessment or has been under assessed or any sum has erroneously been refunded, or";

- in clause (b), for the portion beginning with the words "Central Excise Officer has", and ending with the words "has been under-assessed" the following shall be substituted, namely:—

"Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise has in consequence of information in his possession, reason to believe that the value of any taxable service assessable in any prescribed period has escaped assessment or has been under-assessed or any sum has erroneously been refunded";

- in section 74, for the words "Central Excise Officer", wherever they occur, the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted;
- in section 75, for the words "at the rate of one and one-half per cent for every month or part of the month", the words "at the rate of twenty-four per cent, per annum for the period" shall be substituted;

(j) after section 75, the following section shall be inserted, namely:—

"75A. *Penalty for failure of registration.*—Any person, liable to pay service tax in accordance with the provisions of section 68 or the rules made thereunder, fails to make an application for registration under section 69, shall pay, by way of penalty, a sum of five hundred rupees."

(k) in section 77, for the words "two thousand rupees" the words "one thousand rupees" shall be substituted;

(l) in section 78 for the words "Central Excise Officer", wherever they occur, the words "Assistant Commissioner of Central Excise or, as the case may be Deputy Commissioner of Central Excise" shall be substituted;

(m) in section 79, for the portion beginning with the words "If the Central Excise Officer" and ending with the word and figures "section 71", the following shall be substituted, namely:—

"If the Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise in the course of any proceedings under this Chapter is satisfied that any person has failed to comply with the provisions of section 71,"

(n) in section 82, for the words "Central Excise Officer", the words "Assistant Commissioner of Central Excise, or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted;

(o) in section 84,—

(a) in sub-section 1, for the words "Central Excise Officer subordinate to him", the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted;

(b) in sub-section (3), for the words "Central Excise Officer", the words "Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted;

(p) in section 85, for the word "Central Excise Officer", wherever they occur, the words "Assistant Commissioner of Central Excise, or, as the case may be, Deputy Commissioner of Central Excise" shall be substituted;

(q) in section 86,—

(a) for sub-section (2), the following sub-sections shall be substituted, namely:—

"(2) The Board may, if it objects to any order passed by the Commissioner of Central Excise under section 84, direct the Commissioner of Central Excise to appeal to the appellate Tribunal against the order.

(2A) The Commissioner of Central Excise may, if the objects to any order passed by the Commissioner of Central Excise (Appeals) under section 85, direct the Assistant Commissioner of Central Excise or, as the case may be, Deputy Commissioner of Central Excise to appeal to the Appellate Tribunal against the order";

(b) in sub-section (3), for the words, brackets and figure "or sub-section (2)", the words, brackets,

figures and letter or "sub-section (2) or sub-section (2A)" shall be substituted;

(c) in sub-section (4), for the portion beginning with the words "The Central Excise Officer" and ending with the words, brackets and figure "or sub-section (2)", the following shall be substituted, namely:—

"The Commissioner of Central Excise or Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise or the assessee, as the case may be, on receipt of a notice that an appeal against the order of the Commissioner of Central Excise or the Commissioner of Central Excise (Appeals) has been preferred under sub-section (1) or sub-section (2) or sub-section (2A)";

(d) in sub-section (6), for the words, brackets and figure "in sub-section (2)", the words, brackets, figures and letter "in sub-section (2) or sub-section (2A)" shall be substituted.

CHAPTER VI

MISCELLANEOUS

138. *Amendment of Act 6 of 1898.*—In the Indian Post Office Act, 1898, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, for the First Schedule, the following Schedule shall be substituted, namely:—

"THE FIRST SCHEDULE"

(See section 7)

INLAND POSTAGE RATE

Letters

For a weight not exceeding twenty grams	Rs. 4.00
For every twenty grams, or fraction thereof, exceeding twenty grams.	

Letter-cards

For a letter-card	Rs. 2.00
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Post cards

Post cards (not being post cards containing printed communication or competition post cards.

Single	50 paise
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Reply	Rs. 1.00
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Printed post cards

Post cards containing printed communication (not being competition post cards)

For a post card	Rs. 3.00
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Explanation.—A post card shall be deemed to contain a printed communication, if any matter (except the name and address of, and other particulars relating to, the sender and the place and date of despatch) is recorded by printing or by cyclostyping or by any other mechanical process, not being typewriting on any part of the post card except the right hand half of the address-side thereof.

Competition post cards

For a post card	Rs. 5.00
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Explanation.—A post card shall be deemed to be a competition post card if it is used in response to any competition organised on or through television, radio, newspapers, magazine or any other media.

Book, pattern and sample packets

For the first fifty grams or fraction thereof	Rs. 3.00
For every additional fifty grams, or fraction thereof, in excess of fifty grams.	Rs. 4.00

Registered newspapers

For a weight not exceeding fifty grams	25 paise
For a weight exceeding fifty grams but not exceeding one hundred grams.	50 paise
For every additional one hundred grams, or fraction thereof exceeding one hundred grams.	20 paise

In the case of more than one copy of the same issue of a registered newspaper being carried in the same packet—

For a weight not exceeding one hundred grams.	50 paise
For every additional one hundred grams, or fraction thereof, exceeding one hundred grams:	20 paise

Provided that such packets shall not be delivered at any addressee's residence but shall be given to a recognised agent at the Post Office.

Parcels

For a weight not exceeding five hundred grams	Rs. 16.00
For every five hundred grams, or fraction thereof, exceeding five hundred grams.	Rs. 15.00."

139. *Amendment of section 14 of Act 74 of 1956:—* In the Central Sales Tax Act, 1956, in section 14,—

(a) after clause (iic), the following clause shall be inserted, namely:—

“(iic) Aviation Turbine Fuel sold to a Turbo-Prop Aircraft.

Explanation.—For the purposes of this clause, “Turbo-Prop Aircraft” means an aircraft deriving thrust, mainly from propeller, which may be driven by either turbine engine or piston engine;”

(b) in clause (iv), in sub-clause (i), for the words “pig iron and”, the words “pig iron, sponge iron and” shall be substituted.

140. *Omission of section 55 of Act 61 of 1981.*—Section 55 of the National Bank for Agriculture and Rural Development Act, 1981 shall be omitted with effect from the 1st day of April, 2002.

141. *Omission of section 48 of the Act 53 of 1987.*—Section 48 of the National Housing Bank, Act, 1987 shall be omitted with effect from the 1st day of April, 2002.

142. *Omission of section 50 of Act, 39 of 1989.*—Section 50 of the Small Industries Development Bank of India Act, 1989 shall be omitted with effect from the 1st day of April, 2002.

THE FIRST SCHEDULE

(See section 2)

PART-I

INCOME-TAX

Paragraph A

In the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical

person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies:—

Rates of income-tax

- (1) Where the total income does not exceed Rs. 50,000. Nil;
- (2) where the total income exceeds Rs. 50,000 but does not exceed Rs. 60,000. 10 per cent, of the amount by which the total income exceeds Rs. 50,000;
- (3) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,50,000 Rs. 1,000 plus 20 per cent, of the amount by which the total income exceeds Rs. 60,000.
- (4) where the total income exceeds Rs. 1,50,000 Rs. 19,000 plus 30 per cent, of the amount by which the total income exceeds Rs. 1,50,000

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph or in section 112 or section 113 shall,—

(i) in the case of every individual or Hindu undivided family, or association of persons or body of individuals having a total income exceeding sixty thousand rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VIII-A, and the income tax as so reduced, be increased by a surcharge for purposes of the Union calculated:—

- (A) at the rate of twelve per cent of such income-tax where the total income exceeds sixty thousand rupees but does not exceed one lakh fifty thousand rupees; or
- (B) at the rate of seventeen per cent of such income-tax where the total income exceeds one lakh fifty thousand rupees;

(ii) in the case of every person other than those mentioned in item (i), be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent of such income-tax :

Provided that in case of persons mentioned in sub-item (A) of item (i) above having a total income exceeding thousand rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of sixty thousand rupees by more than the amount of income that exceeds sixty thousand rupee :

Provided further that in case of person mentioned in sub-item (B) of item (i) above having a total income exceeding one lakh fifty thousands rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax and surcharge on a total income of one lakh fifty thousand rupees by more than the amount of income that exceeds one lakh fifty thousand rupees.

Paragraph B

In the case of every Co-operative society:—

Rates of income-tax

- (1) where the total income does not exceed Rs. 10,000. 10 per cent of the total income;
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 Rs. 1,000 plus 20 per cent, of the amount by which the total income exceeds Rs. 10,000;

- (3) where the total income exceeds Rs. 20,000. Rs. 3,000 plus 35 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 112 or section 113, shall, in the case of every co-operative society, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent of such income-tax.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 35 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified, or in section 112 or section 113, shall, in the case of every firm, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent of such income-tax.

Paragraph D

In the case of every local authority:—

Rate of income tax

On the whole of the total income 30 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate hereinbefore specified, or in section 112 of section 113, shall, in the case of every local authority, be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

I. In the case of domestic company 35 per cent of the total income;

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of;—

(a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the received 1st day of April, 1976, or

(b) fees for rendering technical services from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government,

(ii) on the balance, if any, of the total income. 48 per cent.

Surcharge on Income-tax

The amount of income-tax computed in accordance with the preceding provisions of item I of this Paragraph, or in section 112 or section 113, shall, in the case of every domestic company, be increased by a surcharge calculated at the rate of thirteen per cent of such income-tax.

PART II

**RATES FOR DEDUCTION OF TAX AT SOURCE
IN CERTAIN**

In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to the deduction at the following rates:—

	Rate of Income-tax
1. In the case of person other than a company—	
(a) where the person is resident in India:—	
(i) on income by way of interest other than "Interest on securities".	10 per cent;
(ii) on income by way of winnings from lotteries, crossword puzzles, card games and other games of any sort.	30 per cent;
(iii) on income by way of winning from horse races.	30 per cent;
(iv) on income by way of insurance commission.	10 per cent;
(v) on income by way of interest payable on:—	10 per cent;
(A) any debentures or securities other than a security of the Central or State Government for money issued by or on behalf of any local authority or a corporation established by a Central, State or Provincial Act;	
(B) any debentures issued by a company where such debentures are listed on a recognised stock exchange in India in accordance with the Securities Contracts (Regulation) Act, 1956 (42 of 1956) and any rules made thereunder.	
(vi) on any other income	20 per cent;
(b) where the person is not resident in India:—	
(i) in the case of a non-resident Indian—	
(A) on any investment income	20 per cent;
(B) on income by way of long-term capital gains-referred to in section 115E.	10 per cent;
(C) on other income by way of long-term capital gains.	20 per cent;
(D) on income by way of interest payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency.	20 per cent;
(E) on income by way of winning from lotteries, crossword puzzles,	30 per cent;

card games and other games of any sort.

(F) on income by way of winnings 30 per cent; from horse races.

(G) on the whole of the other income. 30 per cent;

(ii) in the case of any other person—

(A) on income by way of interest 20 per cent; payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency.

(B) on income by way of winnings 30 per cent; from lotteries, crossword puzzles, card games and other games of any sort.

(C) on income by way of winnings 30 per cent; from horse races.

(D) on income by way of long-term capital gains. 20 per cent;

(E) on the whole of the other income. 30 per cent;

2. In the case of a company—

(a) where the company is a domestic company—

(i) on income by way of interest 20 per cent; other than "Interest on securities".

(ii) on income by way of winnings 30 per cent; from lotteries, crossword puzzles, card games and other games of any sort.

(iii) on income by way of winning 30 per cent; from horse races.

(iv) on any other income 20 per cent;

(b) where the company is not a domestic company:—

(i) on income by way of winnings 30 per cent; from lotteries, crossword puzzles, card games and other games of any sort.

(ii) on income by way of winnings 30 per cent; from horse races

(iii) on income by way of interest 20 per cent; payable by Government or an Indian concern on moneys borrowed or debt incurred by Government or the Indian concern in foreign currency.

(iv) on income by way of royalty payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on a subject referred to in the first proviso to sub-section (1A) of section 115 A of the Income-tax, Act to the Indian concern, or in respect of any computer software referred to in the second proviso to sub-section (1A) of section 115A of the

Income-tax Act, to a person resident in India:—

(A) where the agreement is made before the 1st day of June, 1997. 30 per cent;

(B) where the agreement is made on or after the 1st day of June, 1997. 20 per cent;

(v) on income by way of royalty [not being royalty of the nature referred to in sub item (b)(iv)] payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern, the agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force of the Government of India, the agreement is in accordance with that policy:—

(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976. 50 per cent;

(B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997. 30 per cent;

(C) where the agreement is made on or after the 1st day of June, 1997. 20 per cent;

(vi) on income by way of fees for technical services payable by Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern and where such agreement is with an Indian concern agreement is approved by the Central Government or where it relates to a matter included in the industrial policy, for the time being in force, of the Government of India, the agreement is in accordance with that policy:—

(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976. 50 per cent;

(B) where the agreement is made after the 31st day of March, 1976 but before the 1st day of June, 1997. 30 per cent;

(C) where the agreement is made on or after the 1st day of June, 1997. 20 per cent;

(vii) on income by way of long-term capital gains. 20 per cent;

(viii) on any other income 48 per cent.

Explanation.—For the purpose of item 1 (b) (i) of this Part, "investment income" and "non-resident Indian" shall have the meanings assigned to them in Chapter XII-A of the Income-tax Act.

Surcharge on income tax

The amount of income-tax deducted in accordance with the provisions of this Part shall be increased by a surcharge for purposes of the Union calculated at the rate of two per cent of such income-tax:

Provided that no surcharge shall be payable by a foreign company.

PART II

RATES FOR CHARGING INCOME-TAX IN CERTAIN CASES, DEDUCTING INCOME-TAX FROM INCOME CHARGEABLE UNDER THE HEAD "SALARIES" AND COMPUTING "ADVANCE TAX"

In cases in which income-tax has to be charged under sub-section (4) of section 172 of the Income-tax Act or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed at the rate or rates in force, such income-tax or, as the case may be, "advance tax" [not being "advance tax" in respect of any income chargeable to tax under Chapter XII or Chapter XII-A or section 115JB or sub-section (1A) of section 161 or section 164 or section 164A or section 164B of the Income-tax Act at the rates as specified in that Chapter or section or surcharge on such "advance tax" in respect of any income chargeable to tax under section 115A or section 115AB or section 115AC or section 115ACA or section 115AD or section 115B or section 115BB or section 115BBA or section 115E or section 115] shall be charged, deducted or computed at the following rate or rates:—

Paragraph A

In the case of every individual or Hindu undivided family or association of persons or body of individuals, whether incorporated or not, or every artificial juridical persons referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which any other Paragraph of this Part applies:—

Rates of income-tax

- (1) where the total income Nil;
does not exceed Rs. 50,000.
- (2) where the total income exceeds Rs. 50,000 but does not exceed Rs. 60,000. 10 per cent. of the amount by which the total income exceeds Rs. 50,000;
- (3) where the total income exceeds Rs. 60,000 but does not exceed Rs. 1,50,000. Rs. 1,000 plus 20 per cent of the amount by which the total income exceeds Rs. 60,000;
- (4) where the total income exceeds Rs. 1,50,000 Rs. 19,000 plus 30 per cent of the amount by which the total income exceeds Rs. 1,50,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph or in section 112 or section 113 shall,—

- (i) in the case of every individual or Hindu undivided family, or association of persons or body of individuals having a total income exceeding sixty thousand rupees, be reduced by the amount of rebate of income-tax calculated under Chapter VII-A, and the income-tax as so reduced, be increased by a surcharge for purposes of the Union calculated at the rate of two per cent of such income-tax;

- (ii) in the case of every person other than those mentioned in item (i), be increased by a surcharge for purposes of the Union calculated at the rate of two per cent, of such income-tax:

Provided that in case of persons mentioned in item (i) above having a total income exceeding sixty thousand rupees, the total amount payable as income-tax and surcharge on such income shall not exceed the total amount payable as income-tax on a total income of sixty thousand rupees by more than the amount of income that exceeds sixty thousand rupees.

Paragraph B

In the case of every co-operative society,—

Rates of income-tax

- (1) where the total income does not exceed Rs. 10,000. 10 per cent of the total income.
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000. Rs. 1,000 plus 20 per cent. of the amount by which the total income exceeds Rs. 10,000;
- (3) where the total income exceeds Rs. 20,000 : Rs. 3,000 plus 30 per cent. of the amount by which the total income exceeds Rs. 20,000.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph, or in section 112 or section 113, shall, in the case of every co-operative society, be increased by a surcharge for purposes of the Union calculated at the rate of two per cent of such income-tax.

Paragraph C

In the case of every firm,—

Rate of income-tax

On the whole of the total income 35 per cent.

Surcharge on income-tax

The amount of income-tax computed at the rate herebefore specified or in section 112 or section 113, shall, in the case of every firm, be increased by a surcharge for purposes of the Union calculated at the rate of two per cent of such income-tax.

Paragraph D

In the case of every local authority:—

Rate of income-tax

On the whole of the income 30 per cent

Surcharge on income-tax

The amount of income-tax computed at the rate herebefore specified, or in section 112 or section 113, shall, in the case of every local authority be increased by a surcharge for purposes of the Union calculated at the rate of two per cent of such income-tax.

Paragraph E

In the case of a company,—

Rates of income-tax

- I. In the case of a domestic company 35 per cent. of the total income;

II. In the case of a company other than a domestic company:—

(i) on so much of the total income as consists of—

- (a) royalties received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 31st day of March, 1961 but before the 1st day of April, 1976, or
- (b) fees for rendering technical services received from Government or an Indian concern in pursuance of an agreement made by it with the Government or the Indian concern after the 29th day of February 1964 but before the 1st day of April, 1976.

and where such agreement has in case been approved by the Central Government. 50 per cent.

(ii) on the balance, if any, of the total income. 48 per cent.

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of item of I of this Paragraph, or in section 112 or section 113, shall in the case of every domestic company, be increased by a surcharge for purposes of the Union calculated at the rate of two per cent of such income-tax.

PART IV

[See section 2 (10) (c)]

RULES FOR COMPUTATIONS OF NET AGRICULTURE INCOME

Rule 1.—Agriculture income of the nature referred to in sub-clause (a) of clause (14) of section 2 of the Income-tax Act shall be computed as if were income chargeable to income-tax under that Act under the head "income from other sources" and the provisions of section 57 to 59 of that Act shall, so far as may be apply accordingly :

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-section (3) and 4 of section 40A.

Rule 2.—Agriculture income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (14) of section 2 of the income-tax [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue of the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head "Profit and gains of business or profession" and the provisions of section 30, 31, 32, 36, 37, 38, 40, 40A [other than sub-section (3) and (4) thereof], 41, 43, 43A 43B and 43C of the Income-tax Act shall, so far as may be apply accordingly.

Rule 3.—Agriculture income of the nature referred to in sub-clause (c) of clause (14) of section 2 of the Income-tax Act, being income derived from any building required as a dwelling-house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly.

Rule 4.—Notwithstanding anything contained in any other provisions of these rules, in a case—

- (a) where the assessee derives income from sale of tea grown and manufactured by him in

India, such income shall be computed in accordance with rule 8 of the Income-tax Rules 1962 and sixty per cent of such income shall be regarded as the agriculture income of the assessee ;

- (b) where the assessee derives income from sale of centrifuged latex or conch manufactured by him from rubber grown by him in India, such income shall be computed in accordance with rule 7A of the Income-tax Rules, 1962 and Sixty-five per cent of such income shall be regarded as the agricultural income of the assessee ;

- (c) where the assessee derives income from sale of coffee grown and manufactured by him in India, such income shall be computed in accordance with rule 7B of the such income tax rules 1962, and sixty per cent of such income shall be regarded as the agricultural income of the assessee.

Rule 5.—Where the assessee is a member of an association of person or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals other than a Hindu undivided family, a company or a firm but has any agricultural income, then the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

Rule 6.— Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income:

Provided that where the assessee is member of an association of persons or a body of individuals and the share the assessee in the agricultural income of the association or body, as the case may, be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural Income.

Rule 7.—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

Rule 8.—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2001, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1993 or the 1st day of April, 1994 or the 1st day of April, 1995 or the day of April, 1996 or the 1st day of April, 1997 or the day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 is a loss, then for the purposes of sub-section (2) of section 2 of this Act,—

- (i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1993, to the extent, if any, such loss has not been set off against agriculture income for the previous year relevant to the assessment year commencing on the 1st day of April, 1994 or the 1st day of April 1995 or the 1st day of April 1996, or the 1st day of April 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000.
- (ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994 to the extent, if any such

loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing in the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000.

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1995, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000.

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1996, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing in the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the day of April, 2000.

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1997, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000.

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1998, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1999 or the 1st day of April, 2000.

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1999, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2000.

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2000.

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2001.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 2002 or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1994 or the 1st day of April, 1995 or the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001 is a loss, then, for the purposes of sub-section (9) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1994, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1995 or the 1st day of April, 1996 or the

1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001.

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1995, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1996 or the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001.

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1996, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1997 or the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001.

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1997 to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1998 or the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001.

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1998, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1999 or the 1st day of April, 2000 or the 1st day of April, 2001.

(vi) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1999, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2000 or the 1st day of April, 2001.

(vii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2000, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 2001.

(viii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 2001.

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 2002.

(3) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule (2).

(4) Notwithstanding anything contained in this rule, no loss which has not been determined by the Assessing Officer under the provision of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1993 (38 of 1993), or the First Schedule to the Finance Act, 1994 (32 of 1994), or of the First Schedule to the Finance Act, 1995 (22 of 1995), or of the First Schedule to the Finance (No. 2) Act, 1996 (33 of 1996), or of the First Schedule to the Finance Act, 1997 (26 of 1997), or of the First Schedule to the Finance (No. 2) Act, 1998 (21 of 1998), or the First Schedule to the Finance Act, 1999 (27 of 1999), or the First Schedule

to the Finance Act, 2000 (10 of 2000), shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

Rule 9.—Where the net result of the computation made in accordance with these rules is a loss, the loss so computed shall be ignored and the net agricultural income shall be ignored and the net agricultural income shall be deemed to be nil.

Rule 10.—The provisions of the Income-tax Act relating to procedure for assessment including the provisions of section 288A relating to rounding off of income shall, with the necessary modification, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

Rule 11.—For the purposes of computing the net agricultural income of the assessee, the Assessing Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

THE SECOND SCHEDULE

[See section 119 (a)]

In the First Schedule to the Customs Tariff Act,—

- (1) In chapter 8, for the entries in column (4) and column (5) occurring against each of the sub-heading Nos. 0801.11 and 0801.19, the entries “70%” and “60%” shall respectively be substituted;
- (2) in chapter 9,—
 - (i) for the entries in column (4) and column (5) occurring against each of the sub-heading Nos. 0901.11, 0901.12, 0901.21, 0901.22 and 0901.90, the entries “70%” and “70% less 13 paise per kg.” shall respectively be substituted;
 - (ii) for the entries in column (4) and column (5) occurring against each of the sub-heading Nos. 0902.10, 0902.20, 0902.30 and 0902.40, the entries “70%” and “70% less 26 paise per kg.” shall respectively be substituted;
- (3) in Chapter 12, for the entries in column (4) and column (5) occurring against sub-heading No. 1203.00, the entries “70%” and “60%” shall respectively be substituted;
- (4) in Chapter 49, in sub-heading No. 4906.00 for the entry in column (4), the entry “25%” shall be substituted;
- (5) in Chapter 50, in sub-heading Nos. 5003.10 and 5003.90, for the entry in column (4) occurring against each of them, the entry “15%” shall be substituted;
- (6) in Chapter 51,—
 - (i) in sub-heading No. 5111.11 for the entry in column (4) the entry “30%” or rupees 135 per sq. mtr. whichever is higher, shall be substituted;
 - (ii) in sub-heading No. 5111.19, for the entry in column (4), the entry “30% or Rs. 150 per sq. mtr. whichever is higher” shall be substituted;
 - (iii) in sub-heading No. 5111.20, for the entry in column (4), the entry “30% or Rs. 80 per sq. mtr., whichever is higher” shall be substituted;
 - (iv) in sub-heading No. 5111.30, for the entry in column (4), the entry “30% or Rs. 75 per sq. mtr. whichever is higher” shall be substituted;
 - (v) in sub-heading No. 5111.90, for the entry in column (4), the entry “30% or Rs. 90 per sq. mtr., whichever is higher” shall be substituted;

- (vi) in sub-heading No. 5112.11, for the entry in column (4), the entry “30% or Rs. 125 per sq. mtr., whichever is higher” shall be substituted;
- (vii) in sub-heading No. 5112.19, for the entry in column (4), the entry “30% or Rs. 155 per sq. mtr., whichever is higher” shall be substituted;
- (viii) in sub-heading No. 5112.20, for the entry in column (4) the entry “30% or Rs. 85 per sq. mtr., whichever is higher” shall be substituted;
- (ix) in sub-heading No. 5112.30, for the entry in column (4), the entry “30% or Rs. 110 per sq. mtr. whichever is higher” shall be substituted;
- (x) in sub-heading No. 5112.90, for the entry in column (4), the entry “30% or Rs. 135 per sq. mtr. whichever is higher” shall be substituted;

(7) in Chapter 52,—

- (i) in sub-heading Nos. 5202.10, 5202.91 and 5202.99, for the entry in column (4) occurring against each of them, the entry “15%” shall be substituted;
- (ii) in sub-heading No. 5208.39, for the entry in column (4), the entry “35% or Rs. 150 per kg., whichever is higher” shall be substituted;
- (iii) in sub-heading No. 5208.42, for the entry in column (4), the entry “30% or Rs. 37 per sq. mtr., whichever is higher” shall be substituted;
- (iv) in sub-heading No. 5208.52, for the entry in column (4), the entry “30% or Rs. 23 per sq. mtr., whichever is higher” shall be substituted;
- (v) in sub-heading No. 5208.53, for the entry in column (4), the entry “30% or Rs. 35 per sq. mtr., whichever is higher” shall be substituted;
- (vi) in sub-heading No. 5208.59, for the entry in column (4), the entry “30% or Rs. 50 per sq. mtr., whichever is higher” shall be substituted;
- (vii) in sub-heading Nos. 5209.31, 5209.32 and 5209.39, for the entry in column (4) occurring against each of them, the entry “35% or Rs. 150 per kg., whichever is higher” shall be substituted;
- (viii) in sub-heading No. 5209.41, for the entry in column (4), the entry “35% or Rs. 32 per sq. mtr., whichever is higher” shall be substituted;
- (ix) in sub-heading No. 5209.42, for the entry in column (4), the entry “30% or Rs. 25 per sq. mtr., whichever is higher” shall be substituted;
- (x) in sub-heading No. 5209.43, for the entry in column (4), the entry “35% or Rs. 30 per sq. mtr., whichever is higher” shall be substituted;
- (xi) in sub-heading No. 5209.49, for the entry in column (4), the entry “35% or Rs. 150 per kg. whichever is higher” shall be substituted;
- (xii) in sub-heading Nos. 5209.51 and 5209.52, for the entry in column (4) occurring against each of them the entry “30% or Rs. 30 per sq. mtr., whichever is higher” shall be substituted;
- (xiii) in sub-heading No. 5209.59, for the entry in column (4), the entry “30% or Rs. 38 per sq. mtr. whichever is higher” shall be substituted;
- (xiv) in sub-heading No. 5210.39, for the entry in column (4), the entry “35% or Rs. 150 per

kg., whichever is higher" shall be substituted;

- (xv) in sub-heading No. 5210.42, for the entry in column (4), the entry "35% or Rs. 25 per sq. mtr., whichever is higher" shall be substituted;
- (xvi) in sub-heading No. 5210.51 for the entry in column (4), the entry "30% or Rs. 15 per sq. mtr., whichever is higher" shall be substituted;
- (xvii) in sub-heading No. 5210.59, for the entry in column (4), the entry "30% or Rs. 15 per sq. mtr., whichever is higher" shall be substituted;
- (xviii) in sub-heading Nos. 5211.31, 5211.32 and 5211.39, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 150 per kg. whichever is higher" shall be substituted;
- (xix) in sub-heading No. 5211.41, for the entry in column (4), the entry "35% or Rs. 44 per sq. mtr., whichever is higher" shall be substituted;
- (xx) in sub-heading No. 5211.43, for the entry in column (4), the entry "35% of Rs. 40 per mtr., whichever is higher" shall be substituted;
- (xxi) in sub-heading No. 5211.49 for the entry in column (4), the entry "35% or Rs. 150 per kg., whichever is higher" shall be substituted;
- (xxiii) in sub-heading Nos. 5211.51, 5211.52 and 5211.59, for the entry in column (4) occurring against each of them, the entry "30% or Rs. 18 per sq. mtr., whichever is higher" shall be substituted;

(8) in Chapter 54,—

- (i) in sub-heading Nos. 5407.41, for the entry in column (4), the entry "25% or Rs. 30 per sq. mtr., whichever is higher" shall be substituted;
- (ii) in sub-heading No. 5407.42, for the entry in column (4), the entry "30% or Rs. 60 per sq. mtr., whichever is higher" shall be substituted;
- (iii) in sub-heading No. 5407.43, for the entry in column (4), the entry "30% or Rs. 67 per sq. mtr., whichever is higher" shall be substituted;
- (iv) in sub-heading No. 5407.44, for the entry in column (4), the entry "30% or Rs. 58 per sq. mtr., whichever is higher" shall be substituted;
- (v) in sub-heading No. 5407.52, for the entry in column (4), the entry "30% or Rs. 38 per sq. mtr., whichever is higher" shall be substituted;
- (vi) in sub-heading No. 5407.53, for the entry in column (4), the entry "30% or Rs. 50 per sq. mtr., whichever is higher" shall be substituted;
- (vii) in sub-heading No. 5407.54, for the entry in column (4), the entry "30% or Rs. 20 per sq. mtr., whichever is higher" shall be substituted;
- (viii) in sub-heading No. 5407.61, for the entry in column (4), the entry "25% or Rs. 150 per kg., whichever is higher" shall be substituted;
- (ix) in sub-heading No. 5407.69, for entry in column (4), the entry "30% or Rs. 60 per sq. mtr., whichever is higher" shall be substituted;
- (x) in sub-heading No. 5407.72, for the entry in column (4), the entry "25% or Rs. 24 per sq. mtr., whichever is higher" shall be substituted;
- (xi) in sub-heading No. 5407.73, for the entry in column (4), the entry "30% or Rs. 60 per sq. mtr., whichever is higher" shall be

substituted;

- (xii) in sub-heading No. 5407.74, for the entry in column (4), the entry "30% or Rs. 38 per sq. mtr., whichever is higher" shall be substituted;
- (xiii) in sub-heading No. 5407.82, for the entry in column (4), the entry "30% or Rs. 42 per sq. mtr., whichever is higher" shall be substituted;
- (xiv) in sub-heading No. 5407.83, for the entry in column (4), the entry "30% or Rs. 67 per sq. mtr., whichever is higher" shall be substituted;
- (xv) in sub-heading No. 5407.84, for the entry in column (4), the entry "30% or Rs. 38 per sq. mtr., whichever is higher" shall be substituted;
- (xvi) in sub-heading No. 5407.92, for the entry in column (4) the entry "30% or Rs. 67 per sq. mtr., whichever is higher" shall be substituted;
- (xvii) in sub-heading No. 5407.93, for the entry in column (4) the entry "30% or Rs. 45 per sq. mtr., whichever is higher" shall be substituted;
- (xviii) in sub-heading No. 5407.94, for the entry in column (4) the entry "30% or Rs. 67 per sq. mtr., whichever is higher" shall be, substituted;
- (xix) in sub-heading No. 5408.22, for the entry in column (4), the entry "30% or Rs. 45 per sq. mtr., whichever is higher" shall be substituted;
- (xx) in sub-heading No. 5408.23, for the entry in column (4), the entry "30% or Rs. 47 per sq. mtr., whichever is higher" shall be substituted;
- (xxi) in sub-heading No. 5407.24, for the entry in column (4) the entry "30% or Rs. 87 per sq. mtr., whichever is higher" shall be substituted;
- (xxii) in sub-heading No. 5408.31, for the entry in column (4), the entry "30% or Rs. 25 per sq. mtr., whichever is higher" shall be substituted;
- (xxiii) in sub-heading No. 5408.32, for the entry in column (4), the entry "30% or Rs. 44 per sq. mtr., whichever is higher" shall be substituted;

(9) in Chapter 55,—

- (i) in sub-heading No. 5512.19, for the entry in column (4), the entry "30% or Rs. 42 per sq. mtr., whichever is higher" shall be substituted;
- (ii) in sub-heading No. 5512.29, for the entry in column (4), the entry "30% or Rs. 47 per sq. mtr., whichever is higher" shall be substituted;
- (iii) in sub-heading No. 5513.23, for the entry in column (4), the entry "35% or Rs. 125 per kg. or Rs. 25 per sq. mtr., whichever is higher" shall be substituted;
- (iv) in sub-heading No. 5513.31, for the entry in column (4), the entry "30% or Rs. 21 per sq. mtr., whichever is higher" shall be substituted;
- (v) in sub-heading No. 5513.33, for the entry in column (4), the entry "35% or Rs. 22 per sq. mtr., whichever is higher" shall be substituted;
- (vi) in sub-heading No. 5513.39, for the entry in column (4), the entry "35% or Rs. 125 per kg. or Rs. 30 per sq. mtr., whichever is highest" shall be substituted;
- (vii) in sub-heading No. 5513.41, for the entry in column (4), the entry "30% or Rs. 25 per sq. mtr., whichever is higher" shall be substituted;
- (viii) in sub-heading No. 5513.42, for the entry in column (4), the entry "35% or Rs. 12 per sq. mtr., whichever is higher" shall be substituted;
- (ix) in sub-heading No. 5513.43, for the entry

- in column (4), the entry "35% or Rs. 20 per sq. mtr., whichever is higher" shall be substituted;
- (x) in sub-heading No. 5514.21, for the entry in column (4), the entry "35% or Rs. 100 per kg. or Rs. 30 per sq. mtr., whichever is highest" shall be substituted;
- (xi) in sub-heading No. 5514.31, for the entry in column (4), the entry "35% or Rs. 64 per sq. mtr., whichever is higher" shall be substituted;
- (xii) in sub-heading No. 5514.32, for the entry in column (4), the entry "30% or Rs. 43 per sq. mtr., whichever is higher" shall be substituted;
- (xiii) in sub-heading No. 5514.39, for the entry in column (4), the entry "30% or Rs. 31 per sq. mtr., whichever is higher" shall be substituted;
- (xiv) in sub-heading No. 5514.41, for the entry in column (4), the entry "30% or Rs. 26 per sq. mtr., whichever is higher" shall be substituted;
- (xv) in sub-heading No. 5514.43, for the entry in column (4), the entry "35% Rs. 31 per sq. mtr., whichever is higher" shall be substituted;
- (xvi) in sub-heading No. 5515.11, for the entry in column (4), the entry "30% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted;
- (xvii) in sub-heading No. 5515.19, for the entry in column (4), the entry "30% or Rs. 45 per sq. mtr., whichever is higher" shall be substituted;
- (xviii) in sub-heading No. 5515.21, for the entry in column (4), the entry "35% or Rs. 79 per sq. mtr., whichever is higher" shall be substituted;
- (xix) in sub-heading No. 5515.29, for the entry in column (4), the entry "30% or Rs. 30 per sq. mtr., whichever is higher" shall be substituted;
- (xx) in sub-heading No. 5515.91, for the entry in column (4), the entry "35% or Rs. 57 per sq. mtr., whichever is higher" shall be substituted;
- (xxi) in sub-heading No. 5515.92, for the entry in column (4), the entry "35% or Rs. 55 per sq. mtr., whichever is higher" shall be substituted;
- (xxii) in sub-heading No. 5515.99, for the entry in column (4), the entry "30% or Rs. 35 per sq. mtr., whichever is higher" shall be substituted;
- (xxiii) in sub-heading No. 5516.12, for the entry in column (4), the entry "35% or Rs. 35 per sq. mtr., whichever is higher" shall be substituted;
- (xxiv) in sub-heading No. 5516.13, for the entry in column (4), the entry "35% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted;
- (xxv) in sub-heading Nos. 5516.22 and 5516.23, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 150 per kg. whichever is higher" shall be substituted;
- (xxvi) in sub-heading No. 5516.94, for the entry in column (4), the entry "35% or Rs. 40 per sq. mtr., whichever is higher" shall be substituted;
- (10) in Chapter 58,—

- (i) in sub-heading No. 5801.35, for the entry in column (4), the entry "25% or Rs. 68 per sq. mtr., whichever is higher" shall be substituted;
- (ii) in sub-heading No. 5802.30, for the entry in column (4), the entry "35% or Rs. 150 per kg., whichever is higher" shall be substituted;

(11) in Chapter 61,—

- (i) in sub-heading No. 6104.19, for the entry in column (4), the entry "35% or Rs. 460 per piece, whichever is higher" shall be substituted;
- (ii) in sub-heading Nos. 6104.62 and 6104.63, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 98 per piece, whichever is higher" shall be substituted;
- (iii) in sub-heading Nos. 6105.10 and 6105.20, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 83 per piece, whichever is higher" shall be substituted;
- (iv) in sub-heading No. 6105.90, for the entry in column (4), the entry "35% or Rs. 90 per piece, whichever is higher" shall be substituted;
- (v) in sub-heading No. 6106.10, for the entry in column (4), the entry "35% or Rs. 90 per piece, whichever is higher" shall be substituted;
- (vi) in sub-heading No. 6107.11, for the entry in column (4), the entry "35% or Rs. 24 per piece, whichever is higher" shall be substituted;
- (vii) in sub-heading Nos. 6108.21 and 6108.22, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 25 per piece, whichever is higher" shall be substituted;
- (viii) in sub-heading No. 6108.91, for the entry in column (4), the entry "35% or Rs. 65 per piece, whichever is higher" shall be substituted;
- (ix) in sub-heading No. 6108.92, for the entry in column (4), the entry "35% or Rs. 60 per piece, whichever is higher" shall be substituted;
- (x) in sub-heading No. 6109.10, for the entry in column (4), the entry "35% or Rs. 45 per piece, whichever is higher" shall be substituted;
- (xi) in sub-heading No. 6109.90, for the entry in column (4), the entry "35% or Rs. 50 per piece, whichever is higher" shall be substituted;
- (xii) in sub-heading No. 6110.20, for the entry in column (4), the entry "35% or Rs. 85 per piece, whichever is higher" shall be substituted;
- (xiii) in sub-heading No. 6110.30, for the entry in column (4), the entry "35% or Rs. 110 per piece, whichever is higher" shall be substituted;
- (xiv) in sub-heading No. 6110.90, for the entry in column (4), the entry "35% or Rs. 105 per piece, whichever is higher" shall be substituted;

(12) in Chapter 62,—

- (i) in sub-heading No. 6201.13, for the entry in column (4), the entry "35% or Rs. 320 per piece, whichever is higher" shall be substituted;
- (ii) in sub-heading No. 6201.92, for the entry in column (4), the entry "35% or Rs. 210 per piece, whichever is higher" shall be substituted;
- (iii) in sub-heading No. 6201.93, for the entry in column (4), the entry "35% or Rs. 180 per piece, whichever is higher" shall be substituted;
- (iv) in sub-heading No. 6202.12, for the entry in column (4), the entry "35% or Rs. 210 per piece, whichever is higher" shall be substituted;
- (v) in sub-heading No. 6202.92, for the entry in column (4), the entry "35% or Rs. 160 per piece, whichever is higher" shall be substituted;

- (vi) in sub-heading No. 6203.32, for the entry in column (4), the entry "35% or Rs. 440 per piece, whichever is higher" shall be substituted;
- (vii) in sub-heading No. 6203.33, for the entry in column (4), the entry "35% or Rs. 320 per piece, whichever is higher" shall be substituted;
- (viii) in sub-heading No. 6203.39, for the entry in column (4), the entry "35% or Rs. 755 per piece, whichever is higher" shall be substituted;
- (ix) in sub-heading No. 6203.42, for the entry in column (4), the entry "35% or Rs. 135 per piece, whichever is higher" shall be substituted;
- (x) in sub-heading Nos. 6203.43 and 6203.49, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 110 per piece, whichever is higher" shall be substituted;
- (xi) in sub-heading Nos. 6204.11 and 6204.13, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 550 per piece, whichever is higher" shall be substituted;
- (xii) in sub-heading No. 6204.19, for the entry in column (4), the entry "35% or Rs. 500 per piece, whichever is higher" shall be substituted;
- (xiii) in sub-heading No. 6204.31, for the entry in column (4), the entry "35% or Rs. 370 per piece, whichever is higher" shall be substituted;
- (xiv) in sub-heading No. 6204.32, for the entry in column (4), the entry "35% or Rs. 650 per piece, whichever is higher" shall be substituted;
- (xv) in sub-heading No. 6204.33, for the entry in column (4), the entry "35% or Rs. 390 per piece, whichever is higher" shall be substituted;
- (xvi) in sub-heading No. 6204.39, for the entry in column (4), the entry "35% or Rs. 350 per piece, whichever is higher" shall be substituted;
- (xvii) in sub-heading No. 6204.42, for the entry in column (4), the entry "35% or Rs. 116 per piece, whichever is higher" shall be substituted;
- (xviii) in sub-heading Nos. 6204.62 and 6204.69, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 135 per piece, whichever is higher" shall be substituted;
- (xix) in sub-heading No. 6205.20, for the entry in column (4), the entry "35% or Rs. 85 per piece, whichever is higher" shall be substituted;
- (xx) in sub-heading No. 6205.30, for the entry in column (4), the entry "35% or Rs. 120 per piece, whichever is higher" shall be substituted;
- (xxi) in sub-heading No. 6205.90, for the entry in column (4), the entry "35% or Rs. 95 per piece, whichever is higher" shall be substituted;
- (xxii) in sub-heading No. 6206.30, for the entry in column (4), the entry "35% or Rs. 95 per piece, whichever is higher" shall be substituted;
- (xxiii) in sub-heading No. 6206.40, for the entry in column (4), the entry "35% or Rs. 120 per piece, whichever is higher" shall be substituted;
- (xxiv) in sub-heading No. 6207.11, for the entry in column (4), the entry "35% or Rs. 28 per piece, whichever is higher" shall be substituted;
- (xxv) in sub-heading No. 6207.19, for the entry in column (4), the entry "35% or Rs. 30 per piece, whichever is higher" shall be substituted;
- (xxvi) in sub-heading No. 6207.99, for the entry in column (4), the entry "35% or Rs. 70 per piece, whichever is higher" shall be substituted;
- (xxvii) in sub-heading No. 6208.11, for the entry in column (4), the entry "35% or Rs. 80 per piece, whichever is higher" shall be substituted;
- (xxviii) in sub-heading No. 6208.19, for the entry in column (4), the entry "35% or Rs. 60 per piece, whichever is higher" shall be substituted;
- (xxix) in sub-heading No. 6208.91, for the entry in column (4), the entry "35% or Rs. 95 per piece, whichever is higher" shall be substituted;
- (xxx) in sub-heading No. 6208.92, for the entry in column (4), the entry "35% or Rs. 65 per piece, whichever is higher" shall be substituted;
- (xxxi) in sub-heading Nos. 6210.40 and 6210.50, for the entry in column (4) occurring against each of them, the entry "35% or Rs. 65 per piece, whichever is higher" shall be substituted;
- (xxxii) in sub-heading No. 6214.10, for the entry in column (4), the entry "35% or Rs. 390 per piece, whichever is higher" shall be substituted;
- (13) in Chapter 63, in sub-heading No. 6301.20, for the entry in column (4), the entry "35% or Rs. 275 per piece, whichever is higher" shall be substituted;
- (14) in Chapter 70,—
 - (i) in sub-heading No. 7019.19 for the entry in column (4), the entry "20%" shall be substituted;
 - (ii) in sub-heading No. 7019.51, for the entry in column (4), the entry "25%" shall be substituted;
- (15) in Chapter 84,—
 - (i) in sub-heading No. 8456.91 for the entry in column (4), the entry "Free" shall be substituted;
 - (ii) in sub-heading Nos. 8469.11, 8470.10, 8470.21, 8470.29, 8470.30, 8470.40, 8470.50, 8470.90, 8473.21 and 8473.29 for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;
- (16) in Chapter 85,—
 - (i) in sub-heading Nos. 8517.11, 8517.19, 8517.21, 8517.22, 8517.30, 8517.50, 8517.80, 8520.20, 8523.11, 8523.12, 8523.13, 8523.20, 8523.90, 8524.31, 8524.40, 8524.91, 8525.20, 8531.20, 8532.10, 8532.22, 8532.23, 8532.25, 8532.29 and 8532.30, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;
 - (ii) in sub-heading No. 8543.11, for the entry in column (4), the entry "Free" shall be substituted;
 - (iii) in sub-heading Nos. 8543.81 and 8544.70, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;
- (17) in Chapter 87,—
 - (i) in sub-heading Nos. 8703.10, 8703.21, 8703.23, 8703.24, 8703.31, 8703.32, 8703.33 and 8703.90, for the entry in column (4) occurring against each of them, the entry "105%" shall be substituted;
 - (ii) in sub-heading Nos. 8711.10, 8711.20, 8711.30, 8711.40, 8711.50 and 8711.90, for the entry in column (4) occurring against each of

them, the entry "105%" shall be substituted;

(18) in Chapter 90,—

- (i) in sub-heading Nos. 9009.11, 9009.21, 9009.90, 9026.10 and 9030.40, for the entry in column (4) occurring against each of them, the entry "15%" shall be substituted;
- (ii) in sub-heading No. 9031.41, for the entry in column (4), the entry "Free" shall be substituted.

THE THIRD SCHEDULE

[See section 119 (b)]

PART I

In the First Schedule to the Customs Tariff Act,—

- (1) for the words "heading" No. and "headings Nos.", wherever they occur, the word "heading" and "headings" shall respectively be substituted;
- (2) for the words "sub-heading No." and "sub-headings Nos.", wherever they occur, the words "sub-heading" and "sub-headings" shall respectively be substituted;

(3) in Chapter 3,—

- (i) in NOTE 1, clauses (b) and (c) shall be renumbered as clauses (c) and (d) respectively and for clause (a), the following clauses shall be substituted, namely:—

"(a) Mammals of heading 01.06;

(b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);";

- (ii) in heading No. 03.05, in sub-heading No. 0305.20, for the entry in column (3), the following shall be substituted, namely:—

"—Livers and roes of fish, dried, smoked, salted or in brine";

- (4) In Chapter 4, in SUB-HEADING NOTE 1, for the word "purpose", the following word shall be substituted, namely:—

"purposes";

- (5) in Chapter 5, in NOTE 3, for the words "elephant, walrus", the following words shall be substituted namely:—

"elephant, hippopotamus, walrus";

- (6) in Chapter 7, in heading No. 07.11, sub-heading No. 0711.10 and the entries relating thereto shall be omitted;

(7) in Chapter 8,—

- (i) in heading No. 08.05, sub-heading No. 0805.30 and the entries relating thereto shall be omitted;

- (ii) in heading No. 08.12, sub-heading No. 0812.20 and the entries relating thereto shall be omitted;

(8) in Chapter 11,—

- (i) in NOTE 1, for clause (b), the following clause shall be substituted, namely:—

"(b) Prepared flours' groats, meals or starches of heading 19.01";

- (ii) in NOTE 2, in clause (4), for the words "or ground is always classified", the words "or ground, is always classified" shall be substituted;

- (iii) in heading No. 11.03, sub-heading Nos. 1103.12 and 1103.14 and the entries relating thereto shall be omitted;

- (iv) in heading No. 11.04, sub-heading Nos. 1104.11 and 1104.21 and the entries relating thereto shall be omitted;

(9) in Chapter 12,—

- (i) after NOTE 5, the following SUB-HEADING NOTE shall be inserted, namely:—

'SUB-HEADING NOTE

- 1. For the purposes of sub-heading 1205.10, the expression "low erucic acid rape or colza seed" means rape or colza seeds yielding a fixed oil which has an erucic acid content less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.;

- (ii) in heading No. 12.07, sub-heading No. 1207.92 and the entries relating thereto shall be omitted;

(iii) in heading No. 12.12,—

- (a) in sub-heading No. 1212.30, for the entry in column (3), the following shall be substituted, namely:—

"—Apricot, peach (including nectarine) or plum stones and kernels";

- (b) sub-heading No. 1212.92 and the entries relating thereto shall be omitted;

- (10) in Chapter 13, in NOTE 1, clauses (f) to (j) shall be renumbered as clauses (g) to (k) respectively and before clause (g) as so renumbered, the following clause shall be inserted, namely:—

"(f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);";

(11) in Chapter 15,—

- (i) after NOTE 4, the following SUB-HEADING NOTE shall be inserted, namely:—

'SUB-HEADING NOTE

- 1. For the purposes of sub-headings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil", means the fixed oil which has an erucic acid content of less than 2% by weight.;

- (ii) in heading No. 15.15, sub-heading No. 1515.60 and the entries relating thereto shall be omitted;

(12) in Chapter 19,—

- (i) for NOTE 2, the following NOTE shall be substituted, namely:—

"2. For the purposes of heading 19.01:

(a) The term "groats" means cereal groats of Chapter 11;

(b) The terms "flour" and "meal"

mean :

(1) Cereal flour and meal of Chapter 11, and

(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05 or of dried leguminous vegetables (heading 11.06).;

(ii) in heading No. 19.01, for the entry in column (3), the following entry shall be substituted, namely:—

“MALT EXTRACT ; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED ; FOOD PREPARATIONS OF GOODS OF HEADINGS 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS OR NOT ELSEWHERE SPECIFIED OR INCLUDED” ;

(iii) in heading No. 19.04, for the entry in column (3), the following entry shall be substituted, namely:—

“PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES) CEREALS [OTHER THAN MAIZE (CORNE)] IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRECOOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED” ;

(13) in Chapter 20,—

(i) NOTE 5 shall be renumbered as NOTE 6 and before NOTE 6 as so renumbered, the following NOTE shall be inserted, namely:—

“5. For the purposes of heading 20.07, the expression “obtained by cooking” means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.” ;

(ii) after SUB-HEADING NOTE 2, the following sub-headings NOTE shall be substituted, namely:—

“3. For the purposes of sub-headings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression “Brix value” mean the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20° C or corrected for 20° C if the reading is made at a different temperature.” ;

(iii) in heading No. 20.01, sub-heading No. 2001.20 and the entries relating thereto shall be omitted.

(iv) in heading No. 20.07, in column (3), for the words “BEING COOKED PREPARATIONS”, the words “OBTAINED BY COOKING” shall be substituted ;

(v) in heading No. 20.08, in sub-heading No. 2008.70, for the entry in column (3), the following shall

be substituted, namely:—

“—Peaches, including nectarines” ;

(14) in Chapter 22, in heading No. 22.08, in column (3), for the word “UNDENATURATED”, the word “UNDENATURED” shall be substituted ;

(15) in Chapter 23, after NOTE, the following SUB-HEADING NOTE shall be inserted, namely:—

‘SUB-HEADING NOTE

1. For the purposes of sub-headings 2306.41, the expression “low erucic acid rapeseed or colza seeds” means seeds as defined in SUB-HEADING NOTE 1 to Chapter 12.” ;

(16) in Chapter 25,—

(i) in NOTE 4, for the words “broken pottery,” the words “broken pieces of pottery, brick or concrete” shall be substituted ;

(ii) in heading No. 25.18,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

“DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE SHAPE) DOLOMITE RAMMING MIX” ;

(b) in sub-heading No. 2518.10, for the entry in column (3), the following entry shall be substituted, namely:—

“—Dolomite, not calcined or sintered” ;

(c) in sub-heading No. 2518.20, for the entry in column (3), the following entry shall be substituted, namely:—

“—Calcined or sintered dolomite” .

(d) in sub-heading No. 2518.30, for the entry in column (3), the following entry shall be substituted, namely:—

“—Dolomite ramming mix” ;

(iii) heading No. 25.27 and the entries relating thereto shall be omitted ;

(iv) in heading No. 25.30, sub-heading No. 2530.40 and the entries relating thereto shall be omitted ;

(17) in Chapter 26,—

(i) in NOTE 1, clauses (c) to (f) shall be renumbered as clauses (d) to (g) respectively and before clause (d) as so renumbered the following clause shall be inserted, namely:—

“(c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10).” ;

(ii) for NOTE 3, the following NOTE shall be substituted, namely:—

“3. Heading 26.20 applies only to :

(a) Ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals,

excluding ash and residues from the incineration of municipal waste (heading 26.21); and

- (b) Ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.”;

(iii) after NOTE 3, the following SUB-HEADING NOTES shall be inserted, namely:—

‘SUB-HEADING NOTES

1. For the purposes of sub-heading 2620.21, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. Ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in sub-heading 2620.60.”;

(iv) in heading No. 26.20,—

- (a) for the entry in column (3), the following entry shall be substituted, namely:—

“ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING ARSENIC, METALS OR THEIR COMPOUNDS”:

- (b) sub-heading No. 2620.50 and the entries relating thereto shall be omitted;

(18) in Chapter 27,—

- (i) after NOTE 2, the following NOTE shall be inserted, namely:—

‘3. For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

- (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
- (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
- (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings or from the use of cutting oils for machining operations.”;

- (ii) for SUB-HEADING NOTE 3, the following SUB-HEADING NOTES shall be substituted, namely:—

‘3. For the purposes of sub-headings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms “benzol

(benzene)”, “toluol (toluene)”, “xylol (xylenes)”, “naphthalene” and “phenols” apply to products which contain more than 50% by weight of benzene, toluene, xylenes, naphthalene or phenols, respectively.

4. For the purposes of sub-heading 2710.11, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C ASTM D 86 method.”;

(iii) in heading No. 27.07,—

- (a) in sub heading No. 2707.10, for the entry in column (3), the following entry shall be substituted, namely:—

“Benzol (benzene)”;

- (b) in sub-heading No. 2707.20, for the entry in column (3), the following entry shall be substituted namely:—

“Toluol (toluene)”;

- (c) in sub-heading No. 2707.30, for the entry in column 3, the following entry shall be substituted, namely:—

“Xylol (xylenes)”;

(19) in Chapter 28,—

- (i) in NOTE 3, for clause (d), the following clause shall be substituted, namely:—

“(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07.”;

- (ii) in heading No. 28.09, for the entry in column (3), the following entry shall be substituted, namely:—

“DIPHOSPHOROUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED”

- (iii) in heading No. 28.27, sub-heading No. 2827.38 and the entries relating thereto shall be omitted;

- (iv) in heading No. 28.30, for the entry in column (3) the following entry shall be substituted namely:—

“SULPHIDES POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED”;

- (v) in heading No. 28.34, sub-heading No. 2834.22 and the entries relating thereto, shall be omitted;

- (vi) in heading No. 28.35, for the entry in column (3) the following entry shall be substituted namely;

PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES) AND PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED”;

- (vii) in heading No. 28.36, in sub-heading No. 2836.70, for the entry in column (3), the following shall be substituted, namely:—

“Lead carbonates”;

(viii) in heading No. 28.41, sub-heading No. 2841.40 and the entries relating thereto shall be omitted ;

(ix) in heading No. 28.42,—

(a) for the entry in column (3), the following shall be substituted, namely:—

“OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES”;

(b) in sub-heading No. 2842.10 for the entry in column (3), the following shall be substituted, namely:—

“Double or complex Silicates including aluminosilicates whether or not chemically defined”.

(20) in Chapter 29,—

(i) in NOTE 1, for clause (c), the following clause shall be substituted, namely:—

“(c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar, acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;”;

(ii) after NOTE 7, the following NOTE shall be inserted, namely:—

“8. For the purposes of heading 29.37 :

(a) the term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones) ;

(b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogue used primarily as intermediates in the synthesis of products of this heading.”;

(iii) in heading No. 29.03, sub-heading No. 2903.16 and the entries relating thereto shall be omitted ;

(iv) in heading No. 29.07,—

(a) after sub-heading No. 2907.19 and the entries relating thereto, in column (3), for the words “-Polyphenols”, the following words shall be substituted, namely:—

“-Polyphenols ; phenol-alcohols:” ;

(b) sub-heading No. 2907.30 and the entries relating thereto shall be omitted ;

(v) in heading No. 29.14, in sub-heading No. 2914.31, in column (3), for the brackets, figures and words “(1-phenylpropan-2-one)” the brackets, words and figure “phenyl-propa-2-one)” shall be substituted ;

(vi) in heading No. 29.15, in sub-heading 2915.60, for the entry in column 3, the following shall be substituted, namely:—

“-Butanoic acids, pentanoic acids, their salts and esters:” ;

(vii) in heading No. 29.18, sub-heading No. 2918.17 and the entries relating thereto shall be omitted ;

(viii) in Sub-Chapter VIII, for the title, the following shall be substituted, namely:—

“VIII.—ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES”;

(ix) in heading No. 29.20, for the entry in column (3) the following entry shall be substituted, namely:—

“ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS ; THEIR HALOGENATED, SULPHONATED NITRATED OR NITROSATED DERIVATIVES”;

(x) in heading No. 29.22,—

(a) in the portion occurring immediately after heading No. 29.22, in column (3), for the words “-Amino-alcohols, their ethers and esters other than those containing more than one kind of oxygen function; salts thereof:”, the following words shall be substituted, namely:—

“-Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters ; salts thereof:”;

(b) after sub-heading No. 2922.19 and the entries relating thereto, in column (3), for the words “-Amino-naphthols and other amino phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:”, the following shall be substituted, namely:—

“-Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters, salts thereof:”;

(xi) in heading No. 29.23, for the entry in column (3), the following entry shall be substituted, namely:—

“QUATERNARY AMMONIUM SALTS AND HYDROXIDES: LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED”;

(xii) in heading No. 29.34,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

“NUCLEIC ACIDS AND THEIR SALTS WHETHER OR NOT CHEMICALLY DEFINED: OTHER HETEROCYCLIC COMPOUNDS”;

(b) in sub-heading No. 2934.20, for the entry in column (3), the following entry shall be substituted, namely:—

“-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused” ;

(c) in sub-heading No. 2934.30, for the entry in column (3), the following entry shall be substituted, namely:—

“-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused” ;

(xiii) in heading No 29.39, sub-heading No. 2939.70 and the entries relating thereto shall be omitted ;

(xiv) in heading No. 29.40, in sub-heading No. 2940.00, for the entry in column (3), the following entry shall be substituted, namely:—

“SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, glucose and fructose ; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38, or 29.39” ;

(21) in Chapter 30,—

(i) in NOTE 1, for clause (a), the following clause shall be substituted, namely:—

“(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);”;

(ii) in NOTE 4,—

(a) in clause (g), the word “and” occurring at the end shall be omitted ;

(b) for clause (h), the following clauses shall be substituted, namely:—

“(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;”;

(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments ; and

(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life.”;

(iii) in heading No. 30.04,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

“MEDICAMENTS (EXCLUDING GOODS OF HEADING 30.02, 30.05, OR 30.06) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC

OR
PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF (TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE”;

(b) in sub-heading No. 3004.32, for the entry in column (3), the following entry shall be substituted, namely:—

“-Containing corticosteroid hormones, their derivatives and structural analogues”;

(iv) in heading No. 30.06, in sub-heading No. 3006.60, for the entry in column (3), the following entry shall be substituted, namely:—

“-Chemical contraceptive preparations

based on hormones, on other products of heading 29.37 or on spermicides”;

(22) in Chapter 32, in heading No. 32.06, in sub-heading No. 3206.11, in column (3), for the words “on the dry weight”, the words “on the dry matter” shall be substituted ;

(23) in Chapter 34,—

(i) in heading No. 34.01, for the entry in column (3), the following entry shall be substituted, namely:—

“SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR WASHING THE SKIN. IN THE FORM OF LIQUID OR CREAM AND PUT UP FOR RETAIL SALE, WHETHER OR NOT CONTAINING SOAP ; PAPER, WADDING, FELT AND NONWOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT” ;

(ii) in heading No. 34.04, in sub-heading No. 3404.20, for the entry in column (3), the following entry shall be substituted, namely:—
“-Of poly oxyethylene poly ethylene glycol” ;

(24) In Chapter 35, in heading No. 35.06, in sub-heading No. 3506.91, for the entry in column (3), the following entry shall be substituted, namely:—
“-Adhesives based on polymers of headings 39.01 to 39.13, or on rubber” ;

(25) in Chapter 38,—

(i) in NOTE-1,—

(a) in clause (a), for sub-clause (4), the following sub-clauses shall be substituted, namely:—

“(4) Certified reference materials specified in Note 2 below ;

(5) Products specified in Note (3a) or (3 c) below ;”;

(b) in clause (b), for the brackets, words and figures “(generally, heading No. 21.06)”, the brackets, words and figures “(generally, heading 21.06) ;” shall be substituted ;

(c) clauses (c) and (d) shall be renumbered as (d) and (e) and before clause (d) as so renumbered, the following clause shall be inserted, namely:—

“(c) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20) ;” ;

(d) in clause (d) so renumbered, for the brackets, words and figures “(heading No. 30.03 or 30.04) ; the brackets words and figures “(heading 30.03 or 30.04) ; or” shall be substituted ;

(ii) NOTE 2 shall be renumbered as NOTE 3 and before NOTE 3 as so renumbered the following NOTE₁ shall be inserted namely:—

“2(A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the

certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.;

(iii) after NOTE 3 as so renumbered, the following NOTES AND SUB-HEADING NOTE shall be inserted, namely:—

4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:—

- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
- (b) Industrial waste;
- (c) Waste pharmaceuticals, as defined in Note 4(k) to Chapter 30; or
- (d) Clinical waste, as defined in note (6 a) below.

5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6. For the purposes of heading 38.25, the expression "other wastes" applies to:—

- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
- (b) Waste organic solvents;
- (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti freezing fluids; and
- (d) Other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

SUB-HEADING NOTE

1. For the purposes of sub-headings 3825.41 and 3825.49, "waste organic solvents" are wastes containig

mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.;

- (iv) in heading No. 38.22, in sub-heading No. 3822.00, for the entry in column (3), the following shall be substituted, namely:—

"DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF HEADING 30.02 OR 30.06; CERTIFIED REFERENCE MATERIALS";

- (v) in heading No. 38.24, for the entry in column (3), the following entry shall be substituted, namely:—

"PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED";

(26) in Chapter 39,—

- (i) for the words "SUB-HEADING NOTE", the words "SUB-HEADING NOTES" shall be substituted;
- (ii) the existing SUB-HEADING NOTE shall be numbered as SUB-HEADING NOTE 1 thereof and after SUB-HEADING NOTE 1 as so numbered, the following SUB-HEADING NOTE SHALL be inserted namely:—

2. For the purposes of sub-heading 3920.43, the term "plasticisers" includes secondary plasticisers.;

(iii) in heading No. 39.04,—

- (a) in sub-heading No. 3904.10, in column (3), for the words "Polyvinyl chloride", the following words and brackets shall be substituted, namely:—

"Poly (vinyl chloride)";

- (b) after sub-heading No. 3904.10 and the entries relating thereto, in column (3), for the words "Other polyvinyl chloride", the following words and brackets shall be substituted, namely:—

"Other poly (vinyl chloride)";

(iv) in heading No. 39.05,—

- (a) in the portion occurring immediately after heading No. 39.05, in column (3), for the words "Polyvinyl acetate", the following words and brackets shall be substituted, namely:—

"Poly (vinyl acetate)";

(b) in sub-heading No. 3905.30, in column (3), for the words "Polyvinyl alcohol", the following words and brackets shall be substituted, namely:—

"Poly (vinyl alcohol)";

(v) in heading No. 39.06, in sub-heading No. 3906.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Poly (methyl methacrylate)";

(vi) in heading No. 39.07., in sub-heading No. 3907.60, for the entry in column (3), the following entry shall be substituted, namely:—

"-Poly (ethylene terephthalate)";

(vii) in heading No. 39.20.—

(a) in sub-heading No. 3920.51, for the entry in column (3), the following entry shall be substituted, namely:—

"-Of poly (methyl methacrylate)";

(b) in sub-heading No. 3920.62, for the entry in column (3), the following entry shall be substituted, namely:—

"-Of poly (ethylene terephthalate)";

(c) in sub-heading No. 3920.91, for the entry in column (3), the following entry shall be substituted, namely:—

"-Of poly (vinyl butyral)";

(viii) in heading No. 39.22,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

"BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS";

(b) in sub-heading No. 3922.10, for the entry in column (3), the following entry shall be substituted, namely:—

"-Baths, shower-baths, sinks and wash-basins";

(ix) in heading No. 39.26, in sub-heading No. 3926.20, for the entry in column (3), the following entry shall be substituted, namely:—

"-Articles of apparel and clothing accessories (including gloves, mittens and mitts)";

(27) in Chapter 40,—

(i) in NOTE 2, in clause (f), for the word "gloves", the words "gloves, mittens and mitts" shall be substituted;

(ii) in heading No. 40.15,—

(a) in column (3), for the brackets and words "(Including gloves)", the brackets and words "(INCLUDING GLOVES, MITTENS AND MITTS)" shall be substituted;

(b) in the portion occurring immediately after heading No. 40.15, in column (3),

for the word "-Gloves:", the following words shall be substituted, namely:—

"-Gloves, mittens and mitts:";

(28) in Chapter 41,—

(i) NOTE 2 shall be renumbered as NOTE 3 and before NOTE 3 as so renumbered, the following NOTE shall be inserted, namely:—

"2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.";

(ii) in Note 3 as so renumbered, for the words and figures "heading No. 41.11", the word and figures "heading 41.15" shall be substituted;

(29) in Chapter 42,—

(i) in NOTE 1, in clause (b), for the brackets and words "(except gloves)", the brackets and words "(except gloves, mittens and mitts)" shall be substituted;

(ii) in Note 3, for the words and brackets "gloves (including sports gloves)", the words and brackets "gloves, mittens and mitts (including those for sport or for protection)" shall be substituted;

(iii) in heading No. 42.02, for the entry in column (3), the following entry shall be substituted, namely:—

"TRUNKS, SUIT CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS BOTTLE-CASES, JEWELLERY BOXES, POWDER BOXES CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPER BOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER";

(30) in Chapter 43,—

(i) in NOTE 2, in clause (c), for the word "Gloves", the words "Gloves, mittens and mitts," shall be substituted;

(ii) in heading No. 43.01, sub-heading Nos. 4301.20, 4301.40 and 4301.50 and the entries relating thereto shall be omitted;

(iii) in heading No. 43.02, sub-heading No. 4302.12 and the entries relating thereto shall be omitted;

(31) in Chapter 44,—

- (i) for SUB-HEADING NOTE, the following shall be substituted, namely:—

SUB-HEADING NOTE

1. For the purposes of sub-headings 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression "tropical wood" means one of the following types of wood.

Abura, Acajoud, Afrique, Afrormosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Debema, Dark Red, Meranti, Dibetou, Dousie, Framire, Freijo, Fromager, Fuma, Geronggang, Ilombva, Imbuia, Ipe, Iroko, Jaloty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Merswa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onjabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Gautemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Puna, Quaruba, Ramin, Sapelli, Saque-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tauari, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

- (ii) in heading No. 44.07, in column (3), for the words "FINGER-Jointed", the words "END-JOINTED" shall be substituted;

- (iii) in heading No. 44.08, for the entry in column (3), the following entry shall be substituted, namely:—

"SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR OTHER SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM."

- (iv) in heading No. 44.09, in column (3), for words "EDGES OR FACES, WHETHER OR NOT PLANTED, SANDED OR FINGER-JOINTED", the words "EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED" shall be substituted;

- (32) in Chapter 46, in heading No. 46.01, sub-heading No. 4601.10 and the entries relating thereto shall be omitted;

- (33) in Chapter 47,—

- (i) in sub-heading No. 4707.10, for the entry in column (3), the following entry shall be substituted, namely:—

"Unbleached kraft paper or paperboard or corrugated paper or paperboard";

- (ii) in sub-heading No. 4707.20, in column (3), for the words "Of other paper", the words "Other paper" shall be substituted;

- (iii) in sub-heading No. 4707.30, in column (3),

for the words "Of paper", the word "Paper" shall be substituted;

- (34) in Chapter 48,—

- (i) NOTES 1 to 11 shall be renumbered as NOTES 2 to 12 respectively and before NOTE 2 as so renumbered, the following NOTE shall be inserted, namely:—

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paper board (irrespective of thickness or weight per m^2);

- (ii) in NOTE 3 as so renumbered, for the word and figure "NOTE 6", the words and figure "NOTE 7" shall be substituted;

- (iii) for NOTE 5 as so renumbered the following NOTE shall be substituted, namely:—

5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "nonperforated punch-cards and punch tape paper" mean paper and paper board made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than $150 g/m^2$:

- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. Weighing not more than $80 g/m^2$ or
2. coloured throughout the mass or

- (b) containing more than 8% ash, and

1. weighing not more than $80 g/m^2$, or
2. coloured throughout the mass; or

- (c) containing more than 3% ash and having a brightness of 60% or more; or

- (d) containing more than 3% but not more than 8% ash, having brightness less than 60%, and a burst index equal to or less than $2.5 kPa \cdot m^2/g$.

- (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than $2.5 kPa \cdot m^2/g$.

For paper or paperboard weighing more than $150 g/m^2$:

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more and

1. A caliper of 225 micrometres (microns) or less, or
2. A caliper of more than 225 micrometres (microns) but not more than 508 micro

metres (microns) and an ash content of more than 3%, or

- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

heading 48.02 does not however cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.:

- (iv) for NOTE 8 as so renumbered, the following NOTE shall be substituted, namely:—

“8. Headings 48.01 and 48.03 to 48.09 apply only to paper only to paperboard, cellulose wadding and webs of cellulose fibres;

- (a) in strips or rolls of a width exceeding 36cm; or

- (b) in rectangular (including square) sheets with one side exceeding 36cm. and the other side exceeding 15 c.m. in the unfolded state.” :

- (v) for SUB-HEADING NOTE 3, the following SUB-HEADING NOTE shall be substituted, namely:—

“3. For the purposes of sub-heading 4805.11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hard wood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23oC.”;

- (vi) SUB-HEADING NOTES 4 and 5 shall be renumbered as SUB-HEADING NOTES 6 and 7 respectively and before SUB-HEADING NOTE 6 as so renumbered, the following SUB-HEADING NOTES shall be inserted, namely:—

“4. Sub-heading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23°C.

5. Sub-headings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2kPa. m²/g.”;

- (vii) in SUB-HEADING NOTE 7 as so renumbered, for the figures “4810.21”, the figures “4810.22” shall be substituted;

- (viii) in heading No. 48.02, for the entry in column (3), the following entry shall be substituted, namely:—

“UNCOATED PAPER AND PAPER BOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-

CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN PAPER OF HEADING 48.01 OR 48.03: HAND-MADE PAPER AND PAPER BOARD”;

- (ix) in heading No. 48.05, in column (3), for the word and figure “NOTE 2”, the word and figure “NOTE 3” shall be substituted;

- (x) in heading No. 48.11, for the entry in column (3), the following entry shall be substituted, namely:—

“PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN HEADING 48.03, 48.09 OR 48.10”;

- (xi) in heading No. 48.23, after sub-heading 4823.40 and the entries relating thereto, the words “—Other paper and paperboard of a kind used for writing, printing or other graphic purposes” and the sub-heading Nos. 4823.51 and 4823.59 and the entries relating thereto shall be omitted;

- (35) in chapter 49,—

- (i) in NOTE 2, for the words “of a computer”, the words “of an automatic data processing machine” shall be substituted;

- (ii) in heading No. 49.07, for the entry in column (3), the following entry shall be substituted, namely:—

“UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANK NOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE”;

- (36) in Section XI,—

- (i) in SUB-HEADING NOTE 1, after the portion beginning with brackets and letters (i) and ending with the words “yarns or fabrics within the above categories”, the following paragraph shall be inserted, namely:—

“The definitions at (e) to (i) above apply *mutatis mutandis* to knitted or crocheted fabrics.”;

- (ii) in SUB-HEADING NOTE 2, in clause (A) for the figures and word “50 to 55”, the figures and words “50 to 55 or of heading 58.09” shall be substituted;

- (37) in Chapter 53, in heading No. 53.08, sub-heading No. 5308.30 and the entries relating thereto shall be omitted;

- (38) in Chapter 54, in heading No. 54.08, in sub-heading No. 5408.10, in column (3) for the words “yarn, of viscose rayon”, the words “yarn of viscose rayon” shall be substituted;

- (39) in Chapter 56, in heading No. 56.07, sub-heading No. 5607.30 and the entries relating thereto shall be omitted;

- (40) in Chapter 58, in heading No. 58.04, in column

- (3), for the words and figures "HEADING NO. 60.02", the words and figures "HEADINGS 60.02 to 60.06" shall be substituted ;
- (41) in Chapter 59,—
- (i) in NOTE 1, for the words and figures "heading No. 60.02", the words and figures "headings 60.02 to 60.06" shall be substituted ;
- (ii) in NOTE 4, in clause (b), for the words and figures "of heading No. 56.04", the words and figures "of heading 56.04: and " shall be substituted ;
- (iii) in heading No. 59.03, in sub-heading No. 5903.10, for the entry in column (3), the following entry shall be substituted, namely:—
"—With poly (vinyl chloride)" ;
- (42) in Chapter 64, in NOTE 3, in clause (b), for the word: and figures "heading Nos. 41.04 to 41.09", the words and figures "headings 41.07 and 41.12 to 41.14" shall be substituted ;
- (43) in Chapter 68,—
- (i) in NOTE 1, in clause (b) for the word "paper", wherever it occurs, the words "paper and paperboard" shall be substituted ;
- (ii) in heading No. 68.12, sub-heading No. 6812.10, 6812.20, 6812.30 and 6812.40 and the entries relating thereto shall be omitted ;
- (44) in Chapter 73, in heading No. 73.02, sub-heading No. 7302.20 and the entries relating thereto shall be omitted ;
- (45) in Section XVI,—
- (i) in NOTE 1,—
- (a) in clause (e), for the words "conveyor belts", the words "conveyor belts or belting" shall be substituted ;
- (b) in clause (o), the word "or" occurring at the end shall be omitted ;
- (c) for clause (p), the following clauses shall be substituted, namely:—
"(p) Articles of Chapter 95; or
(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material or in heading 96.12 if inked or otherwise prepared for giving impressions).";
- (ii) in NOTE 2, in clause (a), for the words and figures "Chapter 84 or Chapter 85", the words and figures "Chapter 84 or 85" shall be substituted ;
- (iii) for NOTE 3, the following NOTE shall be substituted, namely:—
"3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.";
- (46) in Chapter 84,—
- (i) in NOTE 1, for clause (e), the following clause shall be substituted, namely:—
"(e) Electro-mechanical domestic appliances of heading 85.09 ; digital cameras of heading 85.25 ; or";
- (ii) in heading No. 84.15,—
- (a) in sub-heading No. 8415.10, for the entry in column (3), the following entry shall be substituted, namely:—
"—Window or wall types, self-contained or "split-system";
- (b) in sub-heading No. 8415.81, for the entry in column (3), the following entry shall be substituted, namely:—
"—Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)";
- (iii) in heading No. 84.19, in column (3), for the words "ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A Process the words brackets and figures "ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADINGS 85.14), FOR THE TREATMENT OF MATERIALS BY A PROCESS" shall be substituted ;
- (iv) in heading No. 84.30, sub-heading NO. 8430.62 and the entries relating thereto shall be omitted ;
- (v) in heading No. 84.43, for the entry in column (3), the following entry shall be substituted, namely:—
"PRINTING MACHINERY USED FOR PRINTING BY MEANS OF THE PRINTING TYPE, BLOCKS, PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 84.42 ; INK-JET PRINTING MACHINES, OTHER THAN THOSE OF HEADING 84.71 : MACHINES FOR USES ANCILLARY TO PRINTING" ;
- (vi) in heading No. 84.61, sub-heading No. 8461.10 and the entries relating thereto shall be omitted ;
- (vii) in heading No. 84.67, for the entry in column (3), the following entry shall be substituted, namely:—
"TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR" ;
- (viii) in heading No. 84.71, in sub-heading No. 8471.50, in column (3), for the words and figures "sub-headings 8471.41 and 8471.49", the words and figures "sub-heading 8471.41 or 8471.49" shall be substituted ;
- (ix) in heading No. 84.81, in sub-heading No. 8481.30, for the entry in column (3), the following entries shall be substituted, namely:—
"—Check (nonreturn) valves" ;
- (x) in heading No. 84.83, in sub-heading

No. 8483.90, for the entry in column(3), the following entry shall be substituted, namely:—

“—Toothed wheels, chain sprockets and other transmission elements presented separately ; parts” ;

(47) in Chapter 85,—

(i) in NOTE 3,—

(a) in clause (a), for the words “Vacuum cleaners”, the words “Vacuum cleaners, including dry and wet vacuum cleaners” shall be substituted ;

(b) after clause (b), in the paragraph, for the brackets, words and figures “(heading No. 85.08)”, the brackets, word and figures “(heading 84.67)” shall be substituted ;

(ii) for NOTE 6, the following NOTE shall be substituted, namely:—

“6. Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended.

This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.” ;

(iii) after NOTE 7, or the words “SUB-HEADING NOTE”, the words “SUB-HEADING NOTES” shall be substituted ;

(iv) the existing SUB-HEADING NOTE shall be numbered as SUB-HEADING NOTE 1 thereof and after SUB-HEADING NOTE 1 as so numbered, the following SUB-HEADING NOTE shall be inserted, namely:—

“2. For the purposes of sub-heading 8542.10, the term “smart cards” means cards which have embedded in them an electronic integrated circuit (micro-processor) of any type in the form of a chip and which may or may not have a magnetic stripe.” ;

(v) in heading No. 85.06 in sub-heading No. 8506.80, for the entry in column (3), the following entry shall be substituted, namely:—

“—Other primary cells and primary batteries” ;

(vi) heading No. 85.08 and sub-heading Nos. 8508.10, 8508.20, 8508.80 and 8508.90 and the entries relating thereto shall be omitted ;

(vii) in heading No. 85.09 in sub-heading No. 8509.10 for the entry in column (3) the following entry shall be substituted namely:—

“—Vacuum cleaners including dry and wet vacuum cleaners” ;

(viii) in heading No. 85.14,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

“INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING

BY INDUCTION OR DIELECTRIC LOSS) ; OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS” ;

(b) in sub-heading No. 8514.20, for the entry in column (3), the following entry shall be substituted, namely:—

“—Furnaces and ovens functioning by induction or dielectric loss” ;

(c) in sub-heading No. 8514.40, for the entry in column (3), the following entry shall be substituted, namely:—

“—Other equipment for the heat treatment of materials by induction or dielectric loss” ;

(ix) in heading No. 85.18,—

(a) for the entry in column (3), the following entry shall be substituted, namely:—

MICROPHONES AND STANDS THEREFOR ; LOUDSPEAKERS ; WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES ; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS ; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS ; ELECTRIC SOUND AMPLIFIER SETS” ;

(b) in sub-heading No. 8518.30, for the entry in column (3), the following entry shall be substituted, namely:—

“—Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers” ;

(x) in heading No. 85.25,—

(a) in column (3), for the words “STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS”, the words “STILL IMAGE VIDEO CAMERAS AND OTHER VIDEO CAMERA RECORDERS ; DIGITAL CAMERAS” shall be substituted ;

(b) in sub-heading No. 8525.40, for the entry in column (3), the following entry shall be substituted, namely:—

“—Still image video cameras and other video camera recorders ; digital cameras” ;

(48) in Chapter 87,—

(i) in heading No. 87.13, for the entry in column (3), the following entry shall be substituted, namely:—

“CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPULSED” ;

(ii) In heading No. 87.14, in sub-heading No. 8714.20, for the entry in column (3), the

following entry shall be substituted, namely:—

“—Of carriages for disabled persons” ;

(49) in Chapter 90,—

(i) In NOTE 1, in clause (h), for the words, brackets and figures “shall image video cameras and other video camera recorders (heading No. 85.25) ; radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26);”, the words, brackets and figure “still image video cameras, other video camera recorders and digital cameras (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); numerical control apparatus of heading 85.37;” shall be substituted ;

(ii) for NOTE 6, the following NOTES shall be substituted, namely:—

‘6. For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for :

—Preventing or correcting bodily deformities ; or

—Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure, or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value ; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.” ;

(iii) in heading No. 90.09,—

(a) in column (3), for the word “PHOTO-COPYING”, the word “PHOTO-COPYING” shall be substituted;

(b) in the portion occurring immediately after heading No. 90.09, in column (3), for the word “photo-copying”, the word “photocopying” shall be substituted;

(c) in the portion occurring immediately after sub-heading No. 9009.12, in column (3), for the “photo-copying”, the word “photocopying” shall be substituted;

(iv) in heading No. 90.12, in sub-heading No. 9012.10, for the entry in column(3), the following entry shall be substituted, namely:—

“—Microscopes other than optical microscopes : diffraction apparatus”;

(v) in heading No. 90.15, in sub-heading No. 9015.20, for the entry in column(3), the following entry shall be substituted, namely:—

“—Theodolites and tachymeters (tachymeters)”;

(50) in Chapter 95,—

(i) in NOTE 1, in clause (u), for the word “gloves”, the words “gloves, mittens and mitts” shall be substituted; —

(ii) after NOTE 3, the following NOTE shall be inserted, namely:—

‘4. heading 95.03 does not cover article which on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e. g. “pet toys”(classification in their own appropriate heading)’;

(iii) in heading No. 95.04, in sub-heading No. 9504.30, for the entry in column (3), the following entry shall be substituted, namely:—

“—Other games, operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment”;

(51) in Chapter 96, in heading No. 96.13, sub-heading No. 9613.30 and the entries relating thereto shall be omitted;

(52) in Chapter 97,—

(i) in NOTE, I for clause (a), the following clause shall be substituted, namely:—

“(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 49.07”;

(ii) in heading No. 97.04, in column (3), for the words “USED, OR IF UNUSED NOT OF CURRENT OR NEW ISSUE IN THE COUNTRY OF WHICH THEY ARE DESTINED”, the words and figures “USED OR UNUSED OTHER THAN THOSE OF HEADING 49.07” shall be substituted.

PART II

Heading	Sub-heading	Description of article	Rate of duty	
			Standard	Preferential Areas
1	2	3	4	5

In the First Schedule to the Customs Tariff Act,—

(1) in Chapter I,—

- (i) in heading No. 01.01, in the portion occurring immediately after heading No. 01.01, in column (3), for the word “—Horses”, and sub-heading Nos. 0101.11, 0101.19 and 0101.20 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

“0101.10	—Pure-bred breeding animals	35%	—
0101.90	—Other	35%	”;

- (ii) for heading No. 01.06 and the entries relating thereto, the following heading sub-headings and entries shall be substituted, namely:—

“01.06 OTHER LIVE ANIMALS

—Mammals :			
0106.11	—Primates	35%	—
0106.12	—Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia).	35%	—
0106.19	—Other	35%	—
0106.20	—Reptiles (including snakes and turtles)	35%	—
—Birds :			
0106.31	—Birds of prey	35%	—
0106.32	—Psittaciformes (including parrots, parakeets, macaws and cockatoos)	35%	—
0106.39	—Other	35%	—
0106.90	—Other	35%	”;

(2) in Chapter 2,—

- (i) in heading No. 02.08, for sub-heading No. 0208.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“0208.30	—Of primates	35%	—
0208.40	—Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia).	35%	—
0208.50	—Of reptiles (including snakes and turtles)	35%	—
0208.90	—Other	35%	”;

- (ii) in heading No. 02.10, for sub-heading No. 0210.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“—Other, including edible flours and meals of meat and meat offal: —			
0210.91	—Of primates	35%	—
0210.92	—Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	35%	—
0210.93	—Of reptiles (including snakes and turtles)	35%	—
0210.99	—Other	35%	”;

(3) In Chapter 3,—

- (i) in heading No. 03.02, after sub-heading No. 0302.33 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—

“0302.34	—Bigeye tunas (<i>Thunnus obesus</i>)	35%	—
0302.35	—Bluefin tunas (<i>Thunnus thynnus</i>)	35%	—
0302.36	—Southern bluefin tunas (<i>Thunnus maccoyii</i>)	35%	”;

- (iii) in heading No. 03.03:—

- (a) for sub-heading No. 0303.10 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

“—Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus shodurus</i> excluding livers and roes : —			
0303.11	—Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	35%	—
0303.19	—Other	35%	”;

1	2	3	4	5
(b) after sub-heading No. 0303.43 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely :—				
	“0303.44 — Bigeye tunas (<i>Thunnus obesus</i>)		35%	—
	0303.45 — Bluefin tunas (<i>Thunnus thynnus</i>)		35%	—
	0303.46 — Southern bluefin tunas (<i>Thunnus maccoyii</i>)		35%	..;
(4) in Chapter 7,—				
(i) in heading No. 07.09, for sub-heading Nos. 0709.51 and 0709.52 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely :—				
	“0709.51 — Mushrooms of the genus <i>Agaricus</i>		35%	15%
	0709.52 — Truffles		35%	15%
	0709.59 — Other		35%	15%
(ii) in heading No. 07.11, after sub-heading No. 0711.40 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely :—				
	“— Mushrooms and truffles :			
	0711.51 — Mushrooms of the genus <i>Agaricus</i>		35%	15%
	0711.59 — Other		35%	15%
(iii) in heading No. 07.12, for sub-heading No. 0712.30 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely :—				
	“— Mushrooms, wood ears (<i>Auricularia</i> spp.) jelly fungi (<i>Tremella</i> spp.) and truffles ;			
	0712.31 — Mushrooms of the genus <i>Agaricus</i>		35%	15%
	0712.32 — Wood ears (<i>Auricularia</i> spp.)		35%	15%
	0712.33 — Jelly fungi (<i>Tremella</i> spp.)		35%	15%
	0712.39 — Other		35%	15%
(5) in Chapter 8,—				
(i) in heading No. 08.05, after sub-heading No. 08.05.40 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely :—				
	“0805.50 — Lemons (<i>Citrus limon</i>)		40%	30%”;
	and limes (<i>Citrus aurantiifolia</i> , <i>Citrus latifolia</i>)			
(ii) in heading No. 08.10, after sub-heading No. 0810.50 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely :—				
	“0810.60 — Durians		35%	15%;
(6) in Chapter 11, in heading No. 11.03, after sub-heading No. 1103.19 and the entries relating thereto, in column (3), for the word “— Pellets” and sub-heading Nos. 1103.21 and 1103.29 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely :—				
	“1103.20 — Pellets		35%	..;
(7) in Chapter 12,—				
(i) for heading No. 12.05, sub-heading No. 1205.00 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely :—				
“12.05	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN			
	1205.10 — Lowerucic acid rapeseed or colza seeds		35%	25%
	1205.90 — Other		35%	25%;
(iii) in heading No. 12.09, in the portion occurring immediately after heading No. 12.09, in column (3), for the words “— Beet seeds”, sub-heading Nos. 1209.11 and 1209.19 and the entries relating thereto and the words “— Seeds of forage plants other than beet seed”, the following sub-heading and entries shall be substituted, namely :—				
	“1209.10 — sugar beet seed		35%	—
	— Seeds of forage plants”;			
(iii) in heading No. 12.11, after sub-heading No. 1211.20 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely :—				
	“1211.30 — Coca leaf		35%	—
	1211.40 — Poppy straw		35%	..;
(8) in Chapter 14 :—				
(i) for heading No. 14.02, sub-heading Nos. 1402.10 and 1402.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely :—				
“14.02	1402.00	VEGETABLE MATERIALS OF KIND USED PRIMARILY AS STUFFING OR AS PADDING (FOR EXAMPLE, KAPOK, VEGETABLE HAIR AND EEL-GRASS), WHETHER OR NOT PUT UP AS A LAYER WITH OR WITHOUT SUPPORTING MATERIAL ;	35%	—

1	2	3	4	5
(ii) for heading No. 14.03, sub-heading Nos. 1403.10 and 1403.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—				
"14.03	1403.00	VEGETABLE MATERIALS OF A KIND USED PRIMARILY IN BROOMS OR IN BRUSHES (FOR EXAMPLE, BROOM-CORN, PLASSAVA, COUCH-GRASS AND ISTEL), WHETHER OR NOT IN HANKS OR BUNDLES.	35%	—
(9) in Chapter 15,—				
(i) for heading No. 15.05 sub-heading Nos. 1505.10 and 1505.90 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—				
"15.05	1505.00	WOOLGREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN).	35%	—
(ii) in heading No. 15.14, for sub-heading Nos. 1514.10 and 1514.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
"—Low erucic acid rape or colza oil and its fractions :				
1514.11	—Crude oil		75%	25%
1514.19	—Other		75%	25%
	—Other,			
1514.91	—Crude oil		75%	25%
5' 1.99	—Other		75%	25%
(10) in Chapter 17, in heading No. 17.02, for sub-heading Nos. 1702.40, 1702.50, 1702.60 and 1702.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
"1702.40	—Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar.		35%	—
1702.50	—Chemically pure fructose		35%	—
1702.60	—Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar.		35%	—
1702.90	—Other, including invert sugar and other sugar and sugar syrup-blends containing in the dry state 50% by weight of fructose.		35%	—
(11) in Chapter 19,—				
(i) in heading No. 19.04, after sub-heading No. 1904.20 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—				
"1904.30	—Bulgar wheat		35%	—
(ii) in heading No. 19.05, for sub-heading No. 1905.30 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
"—Sweet biscuits; waffles and wafers :				
1905.31	—Sweet biscuits		45%	—
1905.32	—Waffles and wafers		45%	—
(12) In Chapter 20,—				
(i) in heading No. 20.03, for sub-heading Nos. 2003.10 and 2003.20 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
"2003.10	—Mushrooms of the genus Agaricus		35%	—
2003.20	—Truffles		35%	—
2003.90	—Other		35%	—
(ii) in heading No. 20.09, for sub-heading Nos. 2009.11, 2009.19, 2009.20, 2009.30, 2009.40, 2009.50, 2009.60 and 2009.70 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
"2009.11	—Frozen		35%	—
2009.12	—Not frozen, of a Brix value not exceeding 20		35%	—
2009.19	—Other		35%	—
—Grape fruit juice :				
2009.21	—Of a Brix value not exceeding 20		35%	—
2009.29	—Other		35%	—
—Juice of any other single citrus fruit :				
2009.31	—Of a Brix value not exceeding 20		35%	—
2009.39	—Other		35%	—
—Pine apple juice :				
2009.41	—Of a Brix value not exceeding 20		35%	—
2009.49	—Other		35%	—

1	2	3	4	5
	2009.50	—Tomato juice	35%	—
		—Grape juice (including grape must) :		
	2009.61	—Of a Brix value not exceeding 20	35%	—
	2009.69	—Other	35%	—
		—Apple Juice :		
	2009.71	—Of a Brix value not exceeding 20	35%	—
	2009.79	—Other	35%	—

(13) in Chapter 23,—

(i) in heading No. 23.06, for sub-heading Nos. 2306.4) and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“—Of rape or colza seeds :

2306.41	—Of a lower acid rape or colza seeds	35%	—
2306.49	—Other	35%	—

(ii) in heading No. 23.08 for sub-heading Nos. 2308.10 and 2308.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—

“23.08	2308.00	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGG- TABLE RESIDUES AND BY-PRODUCTS WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED.	35%	—
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(14) in Chapter 26,—

(i) in heading No. 26.20,—

(a) for sub-heading No. 2620.20 and the entries relating thereto the following sub-headings and entries shall be substituted, namely:—

“—Containing mainly lead

2620.21	—Leaded gasoline sludges and leaded anti-knowk compounded sludges	5%	—
2620.29	—Other	5%	—

(b) after sub-heading No. 2620.40 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

“2620.60	—Containing arsenic, mercury, thallium or their mixtures of a kind used for the extraction of arsenic or those metals or for the manu- facture of their chemical compounds.	5%	—
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(c) for sub-heading No. 2620.90 and the entries thereto, the following sub-headings and entries shall be substituted, namely:—

“—Other :

2620.91	—Containing antimony, berullium, cadmium, chromium or their mixtures.	5%	—
2620.99	—Other	5%	—

(d) for heading No. 26.21 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

“26.21	OTHER SLAG AND ASH, INCLUDING, SEAWEED ASH (KELP): ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE.		
	2621.10	—Ash and residues from the incineration of municipal waste	5%
	2621.90	—Other	5%

(15) in Chapter 27, for heading No. 27.10 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

“27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUM- INOUS MINERALS, OTHER THAN CRUDE, PREPARA- TIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OIL OR OF OILS OBTAINED FROM BITUMINOUS MINERALS THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS, WASTE OILS.		
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—Petroleum oils and oils obtained from bituminous minerals (other than
crude) and preparations not elsewhere specified or included, containing

1	2	3	4	5
	by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :			
	2710.11 —Light oils and preparations		35%	—
	2710.19 —Other		35%	—
	—Waste oils :			
	2710.91 —Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) .		35%	—
	2710.99 —Other		35%	—”;
(16) in Chapter 28,—				
(i) in heading No. 28.05 in the portion occurring immediately after heading No. 28.05 , in column (3), for the words “Alkali metals”, sub-heading Nos. 2805.11 and 2805.19 and the entries relating thereto and the words “Alkaline-earth metals” and sub-heading Nos. 2805.21 and 2805.22 and the entries relating thereto, the following sub-headings and entries shall be substituted namely:—				
	“Alkali or alkaline earth metals :			
	2805.11 —Sodium		35%	—
	2805.12 —Calcium		35%	—
	2805.19 —Other		35%	—”;
(ii) in heading No. 28.16 for sub-heading Nos. 2816.20 and 2816.30 and the entries relating thereto, the following sub-heading and entries shall be substituted namely:—				
	“2816.40 —Oxides, hydroxides and peroxides, of strontium or barium		35%	—”;
(17) in Chapter 29,—				
(i) in heading No. 290.05, for sub-heading No. 2905.50 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—				
	“—Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :			
	2905.51 —Ethchlorvynol (INN)		35%	—
	2905.59 —Other		35%	—”;
(ii) in heading No. 29.21, after sub-heading No. 2921.45 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—				
	“2921.46 —Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN) levamphetamine (INN), mefenorex (INN), and phentermine (INN); salts thereof .		35%	—
(iii) in heading No. 29.22,—				
(a) after sub-heading No. 2922.13 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—				
	“2922.14 —Dextropropoxyphene (INN) and its salts		35%	—”;
(b) for sub-heading No. 2922.30 and the entries relating thereto, and the words “Amino acids and their esters, other than those containing more than one kind of oxygen function; salts thereof”, occurring immediately after sub-heading No. 2922.30, the following sub-headings and entries shall be substituted, namely:—				
	“—Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :			
	2922.31 —Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof.		35%	—
	2922.39 —Other		35%	—
	—Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof”:			
(c) after sub-heading No. 2922.34 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—				
	“2922.44 —Tilidine (INN) and its salts		35%	—”;

1	2	3	4	5
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(iv) in heading No. 29.24,—

(a) for sub-heading No. 2924.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“—Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:

2924.11	—Meprobamate (INN)	35%	—
2924.19	—Other	35%	—”;

(b) for sub-heading No. 2924.22 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—

“2924.23	—2-Acetamidobenzonic acid(N-acetylthranilic acid) and its salts	35%	—
2924.24	—Ethinamate (INN)	35%	—”;

(v) in heading No. 29.25, after sub-heading No. 2925.11 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

“2925.12	Glutethimide(INN)	35%	—”;
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(vi) in heading No. 29.26, after sub-heading No.2926.20 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

“2926.30	—Fenproporex (INN)andits saltes: methadone (INN) intermediate (4-cyano-2 Dimethylamino-4, 4-diphenylbutane).	35%	—”;
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(vii) in heading No. 29.32, after sub-heading No.2932.94 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

“2932.95	—Tetrahydrocannabinols (all isomer)	35%	—”;
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(viii) in heading No. 29.33,—

(a) after sub-heading No.2933.32 and the entries relating thereto, the following sub-heading and entries shall be insterted, namely:—

“2933.33	—Alfentanil (INN), anileridine(INN), bezitramide (INN), bromazepam(INN), difenoxin(INN), diphenozylate(INN),dipipanone(INN) fentanyl (INN), keto bemidone (INN), methylphenidate (INN) pentazocine (INN), pethidine (INN), pethidine (INN), intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN),pipradol (INN), piritramide(INN), propiram (INN) and trimeperidine (INN): salts thereof.	35%	—”;
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(b) for sub-heading No. 2933.40 and the emtries relating thereto, the following sub-heading and entries shall be substituted, namely:—

“—Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :

2933.41	—Levorphanol (INN)and its salts	35%	—
2933.49	—Other	35%	—”;

(c) for sub-heading No. 2933.51 and the entries relating thereto, the following sub-headings and entries shall be substituted namely :—

“2933.52	—Malonylurea (barbituric acid) and its salts	35%	—
2933.53	—Allobarbitol (INN), amobarbital (INN),barbital (INN), butallital (INN) butobarbital (INN), cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbitol (INN), secobarbital (INN), and vinylbital (INN). salts thereof.		
2933.54	—Other derivatives of malonylura (barbituric acid): salts thereof	35%	—
2933.55	—Loprazolam (INN), mecloquieualone (INN), methaqualone (INN) and zipeprol (INN), salts thereof.	35%	—”;

(d) after sub-heading No. 2933.71 and the entries relating theteto, the following sub-heading and entries shall be inserted, namely:—

“2933.72	—Clobazam (INN) and methypylon (INN)	35%	—”;
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(e) for heading No. 2933.90 and the entries relating thereto the following sub-headings and entries shall be substituted, namely :—

“—Other:

2933.91	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam	35%	—
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(INN), estazolam (INN), ethyl loflazepam (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof.

2933.99 —Other

35%

(ix) in heading No. 29.34, for sub-heading No. 2934.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“—Other :

2934.91 —Aminorex (INN) exbrotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof.

35%

2934.99 —Other

35%

(x) for heading No. 29.37, sub-heading Nos. 2937.10, 2937.21, 2937.22, 2937.29, 2937.91, 2937.92 and 2937.99 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:

“29.37

HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES

—Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :

2937.11 —Somatotropin, its derivatives and structural analogues

35%

25%

2937.12 —Insulin and its salts

35%

25%

2937.19 —Other

35%

25%

—Steroidal hormones, their derivatives and structural analogues :

2937.21 —Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone).

35%

25%

2937.22 —Halogenated derivatives of corticosteroidal hormones

35%

25%

2937.23 —Oestrogens and progestogens

35%

25%

2937.29 —Other

35%

25%

—Catecholamine hormones, their derivatives and structural analogues :

2937.31 —Epinephrine

35%

25%

2937.39 —Other

35%

25%

2937.40 —Amino-derivatives

35%

25%

2937.50 —Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues.

35%

25%

2937.90 —Other

35%

25%

(xi) in heading No. 29.39,—

(a) for sub-heading No. 2939.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“—Alkaloids of opium and their derivatives salts thereof :

2939.11 —Concentrates of opium; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocode (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxymorcode (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine: salts thereof.

35%

2939.19 —Other

35%

(b) after sub-heading No. 2939.42 and the entries relating thereto, the following sub-heading and entry shall be inserted, namely:—

“2939.43 —Cathine (INN) and its salts

35%

25%

(c) for sub-heading No. 2939.50 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“—Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof.

2939.51 —Fenetylline (INN) and its salts

35%

25%

2939.59 —Other

35%

25%

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(d) for sub-heading No. 2939.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

—Other :

2939.91	—Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof.	35%	—
2939.99	—Other	35%	—

(18) in Chapter 30, in heading No. 30.06, after sub-heading No. 3006.60 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—

3006.70	.. Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations physical examinations or as a coupling agent between the body and medical instruments	35%	—
3006.80	—Waste pharmaceuticals	35%	—

(19) in Chapter 34, in heading No. 34.01, after sub-heading No. 3401.20 and the entries relating thereto, the following sub-heading and entries shall be inserted, namely:—

3401.30	.. Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap.	35%	—
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(20) in Chapter 37, in heading No. 37.02, for sub-heading Nos. 3702.91 and 3702.92 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

3702.91	—Of a width not exceeding 16 mm	25%	—
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(21) in Chapter 38,—

(i) for heading No. 38.17, sub-heading Nos. 3817.10 and 3817.20 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—

38.17	—3817.00 MIXED ALKYLBINZENES AND MIXED ALKYLNAPHTHAL- ENES, OTHER THAN THOSE OF HEADING 27.07 OR 29.02	35%	—
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(ii) after heading No. 38.24, and the entries relating thereto, the following heading sub-headings and entries shall be inserted, namely:—

38.25	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED, MUNICIPAL, WASTE; SEWAGE SLUDGE, OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER.		
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3825.10	—Municipal waste	35%	—
3825.20	—Sewage sludge	35%	—
3825.30	—Clinical waste	35%	—

—Waste organic solvents :

3825.41	—Halogenated	35%	—
3825.49	—Other	35%	—
3825.50	—Wastes of metal picking liquors, hydraulic fluids, brake fluids and antifreeze fluids.	35%	—

—Other wastes from chemical or allied industries :

3825.61	—Mainly containing organic constituents	35%	—
3825.69	—Other	35%	—
3825.90	—Other	35%	—

(22) in Chapter 39, in heading No. 39.20, for sub-heading Nos. 3920.41 and 3920.42 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

3920.43	—Containing by weight not less than 6% of plasticisers	35%	—
3920.49	—Other	35%	—

(23) in Chapter 40,—

(i) for heading No. 40.09, sub-heading Nos. 4009.10, 4009.20, 4009.30, 4009.40 and 4009.50 and the entries relating thereto, the following heading sub-headings and entries shall be substituted, namely:—

40.09	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES).		
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—Not reinforced or otherwise combined with other materials :

4009.11	—Without fittings	35%	—
4009.12	—With fittings	35%	—

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—Reinforced or otherwise combined only with metal :

4009.21	—Without fittings	35%	—
4009.22	—With fittings	35%	—

—Reinforced or otherwise combined only with textile materials :

4009.31	—Without fittings	35%	—
4009.32	—With fittings	35%	—

—Reinforced or otherwise combined with other materials :

4009.41	—Without fittings	35%	—
4009.42	—With fittings	35%	—

(ii) in heading No. 40.10, for sub-heading Nos. 4010.21, 4010.22, 4010.23, 4010.24 and 4010.29 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

4010.31	—Endless transmission belts of trapezoidal cross-section(V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm...	35%	—
4010.32	—Endless transmission belts of trapezoidal cross-section(V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm.	35%	—
4010.33	—Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm.	35%	—
4010.34	—Endless transmission belts of trapezoidal cross-section(V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm.	35%	—
4010.35	—Endless synchronous belts of an outside circumference exceeding 60 cm but not exceeding 150 cm.	35%	—
4010.36	—Endless synchronous belts of an outside circumference exceeding 150 cm but not exceeding 198 cm.	35%	—
4010.39	—Other	35%	—

(iii) in heading No. 40.11, after sub-heading No. 4011.50 and the entries relating thereto, for the word "other", in column (3) and sub-heading Nos. 4011.91 and 4011.99 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

—Other having a "herring-bone" or similar tread :

4011.61	—Of a kind used on agricultural or forestry vehicles and machines	35%	—
4011.62	—Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm.	35%	—
4011.63	—Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm.	35%	—
4011.69	—Other	35%	—

—Other

4011.92	—Of a kind used on agricultural or forestry vehicles and machines	35%	—
4011.93	—Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm.	35%	—
4011.94	—Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm.	35%	—
4011.99	Other	35%	—

(iv) for heading No. 40.12, sub-heading Nos. 4012.10, 4012.20 and 4012.90 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

40.12

RETREADED OR USED PNEUMATIC TYRES OF RUBBER, SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER.

—Retreaded tyres :

4012.11	—Of a kind used on motor cars (including station wagon and racing cars)	35%	—
4012.12	—Of a kind used on buses or lorries	35%	—
4012.13	—Of a kind used on aircraft	35%	—
4012.19	—Other	35%	—
4012.20	—Used pneumatic tyres	35%	—
4012.90	—Other	35%	—

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(24) in Chapter 41,—

(i) for heading No. 41.01, sub-heading Nos. 4101.10, 4101.21, 4101.22, 4109.29, 4101.30 and 4101.40 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

41.01	RAW HIDES SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SALTED, DROED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED, WHETHER OR NOT DEHAIRD OR SPLIT.			
4101.20	—Whole hides and skins, of a weight per skin not exceeding 8 kg. when simply dired, 10 kg. when d-dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved.	Free	—	
4101.50	—Whole hides and skins, of a weight exceeding 16 kg	Free		
4101.90	—Other, including butts, bends and bellies	Free		

(ii) after sub-heading No. 4103.20 and the entries relating thereto, the following sub-heading and entries shall be inserted namely—

4103.30	—Of swine	Free	—	
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(iii) for heading Nos. 41.04, 44.05, 41.06, 41.07, 41.08, 41.09, 41.10, and 41.11, sub-heading Nos. 4104.10, 4104.21, 4104.22, 4104.29, 4104.31, 4104.39, 4105.12, 4105.11, 4105.19, 4105.20, 4106.11, 4106.12, 4106.19, 4106.20, 4107.10, 4107.21, 4107.29, 4107.90, 4108.00, 4109.00, 4110.00 and 4111.00 and the entries relating thereto, the following headings sub-headings and entries shall be substituted, namely:—

41.04	TANNED OR CRUST HINDS AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.			
	—In the wet state (Including wet-Blue) :			
	4104.11 —Full grains, unsplit grains splits.	25%	—	
	4109.19 —Other	25%	—	
	—In the dry state (crust) :			
	4104.41 —Full grains, unsplit; grain splits	25%	—	
41.05	4104.49 —Other	25%	—	
	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.			
	4105.10 —In the wet state (including wet-blue)	25%	—	
41.06	4105.30 —In the dry state (crust)	25%	—	
	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED.			
	—Of goats or kind .			
	4106.21 —In the wet state (including wet-blue)	25%	—	
	4106.22 —In the dry state (crust)	25%	—	
	—Of swine :			
	4106.31 —In the wet state (including wet-blue)	25%	—	
	4106.32 —In the dry state (crust)	25%	—	
	4106.40 —Of reptiles	25%	—	
	—Other :			
	4106.91 —In the wet state (including wet-blue)	25%	—	
41.07	4106.92 —In the dry state (crust)	25%	—	
	LEATHER FURTHER PREPARED AFTER TRANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.			
	—Whole hides and skins :			
	4107.11 —Full grains unsplit	25%		
	4107.12 —Grain splies	25%		
	4107.19 —Other	25%		
	—Other, including sides :			
	4107.91 —Full grains, unsplit	25%	—	

1	2	3	4
	4107.92 —Grain splits		25%
	4107.99 —Other		25%
41.12	4112.00 —LEATHER FURTHER PREPARED AFTERTANNING OR CRUSTING, INCLUDING PARCHMENT, DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.		25%
41.13	—LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14.		
	4113.10 —Of goats or kids		25%
	4113.20 —Of swine		25%
	4113.30 —Of reptiles		25%
	4113.90 —Other		25%
41.14	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER.		
	4114.10 —Chamois (including combination chamois) leather		25%
	4114.20 —Patent leather and patent laminated leather, metallised leather		25%
41.15	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS, PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES: LEATHER DUST, POWDER AND FLOUR.		
	4115.10 —Composition leather with a basis of leather or leather fibre, in slabs sheets or strip, whether or not in roll		25%
	4115.20 —Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles: leather dust, powder and flour.		25%

(25) in Chapter 44, for heading No. 44.10, sub-heading Nos. 4410.11, 4410.19 and 4410.90 and the entries relating thereto, the following heading sub-headings and entries shall be substituted, namely:—

44.10	PARTICLE BOARD AND SIMILAR BOARD (FOR EXAMPLE, ORIENTED STRAND BOARD AND WAFER BOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OF OTHER ORGANIC BINDING SUBSTANCES.		
	<i>Oriented strand board and waferboard, of wood</i>		
	4410.21 —Unworked or not further worked than sanded		35%
	4410.29 —Other		35%
	—Other of wood :		
	4410.31 —Unworked or not further worked than sanded		35%
	4410.32 —Surface-covered with melamine-impregnated paper		35%
	4410.33 —Surface-covered with decorative laminates of plastic		35%
	4410.39 —Other		35%
	4410.90 —Other		35%

(26) in Chapter 47, for heading No. 47.05, sub-heading No. 4705.00 and the entries relating thereto, the following heading sub-heading and entries shall be substituted, namely:—

47.05	4705.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES.	
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(27) in Chapter 48,—

(i) in heading No. 48.02, after sub-heading No. 4802.40 and the entries relating thereto, for the words *Other paper and paper, board not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres*, in column (3) and sub-heading Nos. 4802.51, 4802.52, 4802.53 and 4802.60 and the entries relating thereto, the following sub-headings and entries shall be substituted namely:—

—Other paper and paper board, not containing fibres obtained by a mechanical or chemical process or of which not more than 10% by weight of the total fibre content consists of such fibres :

4802.54	—Weighing less than 40g/m		35%
4802.55	—Weighing 40g/m ² or more but not more than 150g/m ² , in rolls		35%
4802.56	—Weighing 40g/m ² or more than 150g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state.		35%
4802.57	—Other, weighing 40g/m ² or more but not more than 150g/m ²		35%
4802.58	—Weighing more than 150g/m ² ,		35%

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	—Other paper and paperboard of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :			
4802.61	—Inrolls		35%	—
4802.62	—In sheets with one side exceeding 435mm and the other side not exceeding 297 mm in the unfolded state.		35%	—
4802.69	Other		35%	—

(ii) in heading No. 48.05, for sub-heading Nos. 4805.10, 4805.21, 4805.22, 4805.23, 4805.29, 4805.30, 4805.40, 4805.50, 4805.60, 4805.70 and 4805.80 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

—Fluting paper :

4805.11	—Semi-chemical fluting paper	35%	—
4805.12	—Straw fluting paper	35%	—
4805.19	—Other	35%	—

—Testliner (recycled liner board) :

4805.24	—Weighing 150g/m ² or less	35%	—
4805.25	—Weighing more than 150g/m ²	35%	—
4805.30	—Sulphite wrapping paper	35%	—
4805.40	—Filter paper and paper board	35%	—
4805.50	—Felt paper and paper board	35%	—

—Other :

4805.91	—Weighing 150g/m ² or less	35%	—
4805.92	—Weighing more than 150g/m ² but less than 225g/m ²	35%	—
4805.93	—Weighing 225g/m ² or more	35%	—

(iii) for heading No. 48.07 sub-heading Nos. 4807.10 and 4807.90 and the entries relating thereto, the following heading, sub-heading and entries shall be substituted, namely:—

48.07	4807.00	COMPOSITE PAPER AND PAPER BOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPER BOARD TOGETHER WITH AN ADHESIVE) NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS.	35%	—
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(iv) in heading No. 48.10:—

(a) for heading No. 48.10, sub-heading Nos. 4810.11, 4810.12 and 4810.21 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

48.10	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE			
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—Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :

4810.13	—In rolls	35%	—
4810.14	—In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state.	35%	—
4810.19	—Other	35%	—

—Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :

4810.22	—Light-weight coated paper	35%	—
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(b) for sub-heading No. 4810.91 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

4810.92	—Multi-ply	35%	—
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(v) in heading No. 48.11:—

(a) for sub-heading Nos. 4811.21 and 4811.29 and the entries relating thereto, the following sub-headings

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	and entries shall be substituted, namely:—			
	"4811.41 .. Self adhesive		35% —	
	4811.49 .. Other		35% —";	
	(b) for sub-heading Nos. 4811.31, 4811.39 and 4811.40 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—			
	"4811.51 —Bleached, weighing more than 150g/m ²		35% —	
	4811.59 —Other		35% —	
	4811.60 —Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearine, oil or glycerol.		35% —";	
	(vi) in heading No. 48.23, for sub-heading No. 4823.11 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—			
	"4823.12 .. Sel -adhesive		35% —";	
	(28) in Chapter 51,—			
	(i) in heading No. 51.02 for sub-heading No. 5102.10 and the entries relating thereto the following sub-headings and entries shall be substituted namely:—			
	"—Fine animal hair :			
	5102.11 —Of Kashmir (cashmere) goats		15% —	
	5102.19 .. Other		15% —";	
	(ii) in heading No. 51.05 for sub-heading No. 5105.30 and the entries relating thereto the following sub-headings and entries shall be substituted namely:—			
	"—Fine animal hair carded or combed :			
	5105.31 ..Of Kashmir (cashmere) goats		20% —"	
	5105.39 ..Other		20% —";	
	(29) in Chapter 53, in heading No. 53.05, after sub-heading No. 5305.29 and the entries relating thereto, for the word"—Other." in column (3) and sub-heading Nos. 5305.91 and 5305.99 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—			
	"5305.90—Other		35% —";	
	(30) in Chapter 59, in heading No. 59.04, after sub-heading No. 5904.10 and the entries relating thereto, for the word"—Other ." in column (3) and sub-heading Nos. 5904.91 and 5904.92 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—			
	"5904.90 —Other		35% —" ;	
	(31) In Chapter 60, for heading No. 60.02, sub-heading Nos. 6002.10, 6002.20, 6002.30, 6002.41, 6002.42, 6002.43, 6002.49, 6002.91, 6002.92, 6002.99 and 6002.93 and the entries relating thereto, the following headings sub-headings and entries shall be substituted, namely:—			
"60.02 %	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM., CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 60.02.			
	6002.40 —Containing by weight 5% or more of elastomeric yarn but not contain rubber thread.		35% —	
	600.90 —Other		35% —	
60.03	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM., OTHER THAN THOSE OF HEADING 60.01 OR 60.02 %.			
	6003.10 Of wool or fine animal hair		35% —	
	6003.20 —Of cotton		35% —	
	6003.30 —Of synthetic fibres		35% —	
	6003.40 —Of artificial fibres		35% —	
	6003.90 —Other		35% —	
60.04	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 CM., CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMERIC YARN OR RUBBER THREAD, OTHER THAN, THOSE OF HEADING 60.01			
	6004.10 —Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.		35% —	
	6004.90 —Other		35% —	

1	2	3	4	5
60.05	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 60.01 TO 60.04.			
6005.10	—Of wool or fine animal hair		35%	—
	—Of cotton :			
6005.21	—Unbleached or bleached		30%	—
6005.22	—Dyed		30%	—
6005.23	—Of yarns of different colours		30%	—
6005.24	—Printed		30%	—
	—Of synthetic fibres :			
6005.31	—Unbleached or bleached		30%	—
6005.32	—Dyed		30%	—
6005.33	—Of yarns of different colours		30%	—
6005.34	—Printed		30%	—
	—Of artificial fibres :			
6005.41	—Unbleached or bleached		30%	—
6005.42	—Dyed		30%	—
6005.43	—Of yarns of different colours		30%	—
6005.44	—Printed		30%	—
6005.90	—Other		35%	—
60.06	OTHER KNITTED OR CROCHETED FABRICS			
6006.10	—Of wool or fine animal hair		35%	—
	—Of cotton :			
6006.21	—Unbleached or bleached		35%	—
6006.22	—Dyed		35%	—
6006.23	—Of yarns of different colours		35%	—
6006.24	—Printed		35%	—
	—Of synthetic fibres :			
6006.31	—Unbleached or bleached		35%	—
6006.32	—Dyed		35%	—
6006.33	—Of yarns of different colours		35%	—
6006.34	—Printed		35%	—
	—Of artificial fibres :			
6006.41	—Unbleached or bleached		35%	—
6006.42	—Dyed		35%	—
6006.43	—Of yarns of different colours		35%	—
6006.44	—Printed		35%	—
6006.90	—Other		35%	—

(32) in Chapter 61, in heading No. 61.10, for sub-heading No. 6110.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

6110.11	—Of wool or fine animal hair :		
	—Of wool	35% or Rs. 275 per piece, which ever is higher.	—
6110.12	—Of Kashmir (cashmere) goats	35% or Rs. 275 per piece which- ever is higher.	—
6110.19	—Other	35% or Rs. 275 per piece, which- ever is higher.	—”;

(33) in Chapter 70, in heading No. 70.10, after sub-heading No. 7010.20 and the entries relating thereto, for the words “—Other, of a capacity;” in column (3) and sub-heading Nos. 7010.91, 7010.92, 7010.93 and 7010.94 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

“7010.90	—Other	35%	—”;
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(34) in Chapter 71, in heading No. 71.12, for sub-heading Nos. 7112.10, 7112.20, and 7112.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“7112.30	—Other :		
	—Ash containing precious metal or precious metal compounds	35%	—
7112.91	—Of gold, including metal clad with gold but excluding sweepings containing other precious metals.	35%	—
7112.92	—Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.	35%	—
7112.99	—Other	35%	—”;

(35) in Chapter 74, in heading No. 74.15, for sub-heading Nos. 7415.31 and 7415.32 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

“7415.33	—Screws; bolts and nuts	35%	—”;
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1	2	3	4	5
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(36) in Chapter 81,—

(i) in heading No. 81.01, for sub-heading Nos. 8101.91, 8101.92 and 8101.93 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“8101.94	—Unwrought tungsten, including bars and rods obtained simply by sintering.	35%	—
8101.95	—Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil.	35%	—
8101.96	—Wire	35%	—
8101.97	—Waste and scrap	35%	—”;

(ii) in heading No. 81.02, for sub-heading Nos. 8102.91, 8102.92 and 8102.93 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“8102.94	—Unwrought molybdenum, including bars and rods obtained simply by sintering.	35%	—
8102.95	—Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil.	35%	—
8102.96	—Wire	35%	—
8102.97	—Waste and scrap	35%	—”;

(iii) in heading No. 81.03 for sub-heading No. 8103.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“8103.20	—Unwrought tantalum, including bars and rods obtained simply by sintering; powders.	35%	—
8103.30	—Waste and scrap	35%	—”;

(iv) in heading No. 81.05, for sub-heading No. 8105.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“8105.20	—Cobalt mattes and other intermediate products of cobalt metallurgy; or unwrought cobalt; powders	35%	—
8105.30	Waste and scrap	35%	—”;

(v) in heading No. 81.07, for sub-heading No. 8107.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“8107.20	—Unwrought cadmium; powders	35%	—
8107.30	—Waste and scrap	35%	—”;

(vi) in heading No. 81.08, for sub-heading No. 8108.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“8108.20	Unwrought titanium; powders	35%	—
8108.30	—Waste and scrap	35%	—”;

(vii) in heading No. 81.09, for sub-heading No. 8109.10 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“8109.20	—Unwrought zirconium; powders,	35%	—
8109.30	—Waste and scrap	35%	—”;

(viii) for heading No. 81.10, sub-heading No. 8110.00 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

“81.10 **ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP.**

8110.10	—Unwrought antimony; powders.	35%	—
8110.20	—Waste and scrap	35%	—
8110.90	—Other	35%	—”;

(ix) in heading No. 81.12,—

(a) for sub-heading Nos. 8112.11, 8112.19 and 8112.20 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

“8112.12	—Unwrought; powders	35%	—
8112.13	Waste and scrap	35%	—
8112.19	—Other	35%	—
	—Chromium:		
8112.21	—Unwrought; powders	35%	—
8112.22	—Waste and scrap	35%	—
8112.29	—Other	35%	—”;

(b) after sub-heading No. 8112.40 and the entries relating thereto, for the word “—Other;” in column (3), and sub-heading Nos. 8112.91 and 8112.99 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

	—“Thallium:		
8112.51	—Unwrought; powders	35%	—
8112.52	Waste and scrap	35%	—

1	2	3	4	5
	8112.59	—Other		
		—Other :	35%	—
	8112.92	—Unwrought, waste and scrap ; powders	35%	
	8112.99	—Other	35%	—”;

(37) in Chapter 84, in heading No. 84.67, after sub-heading No. 8467.19 and the entries relating thereto, the following sub-headings and entries shall be inserted, namely:—

“—*Withself-contained electric motor:*

8467.21	—Drills of all kinds	25%	—
8467.22	—Saws	25%	—
8467.29	—Other	25%	—”;

(38) in Chapter 85, in heading No. 85.42, in the portion occurring immediately after heading No. 85.42, in column (3), for the words “*Monolithic digital integrated circuits:*” and sub-heading Nos. 8542.12, 8542.13, 8542.14, 8542.19, 8542.30, 8542.40 and 8542.50 and the entries relating thereto the following sub-headings and entries shall be substituted, namely:—

“8542.10	—Cards incorporating an electronic integrated circuit (“smart” cards).	Free	—
	— <i>Monolithic integrated circuits:</i>		
8542.21	—Digital	Free	—
8542.29	—Other	Free	—
8542.60	—Hybrid integrated circuits	Free	—
8542.70	—Electronic microassemblies	Free	—”;

(39) in Chapter 88, in heading No. 88.05, for the sub-heading No. 8805.20 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

	“— <i>Ground flying trainers and parts thereof:</i>		
8805.21	—Air combat simulators and parts thereof	35%	—
8805.29	—Other	35%	—”;

(40) in Chapter 89, in heading No. 89.06, for sub-heading No. 8906.00 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—

“89.06 OTHER VESSELS, INCLUDING WARSHIPS AND LIFE BOATS
OTHER THAN ROWING BOATS.

8906.10	—Warships	25%	—
8906.90	—Other	25%	—”;

(41) in Chapter 90,—

(i) in heading No. 90.09, for sub-heading No. 9009.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—

	“— <i>Parts and accessories:</i>		
9009.91	—Automatic document feeders	25%	—
9009.92	—Paper feeders	25%	—
9009.93	—Sorters	25%	—
9009.99	—Other	25%	—”;

(ii) in heading No. 90.21,—

(a) in the portion occurring immediately after heading No. 90.21, in column (3), for the words “*Artificial joints and other orthopaedic or fracture appliances:*” and sub-heading Nos. 9021.11 and 9021.19 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

“9021.10	—Orthopaedic or fracture appliances	25%	—”;
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(b) for sub-heading No. 9021.30 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

“—*Other artificial parts of the body:*

9021.31	—Artificial joints	25%	—
9021.39	—Other	25%	—”;

(42) in Chapter 91,—

(i) in heading No. 91.08, after sub-heading No. 9108.20 and the entries relating thereto, for the word “*Other:*” in column (3) and sub-heading Nos. 9108.91 and 9108.99 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

“9108.90	—Other	25%	—”;
----------	--------	-----	-----

(ii) in heading No. 91.12, for sub-heading Nos. 9112.10 and 9112.80 and the entries relating thereto, the following sub-heading and entries shall be substituted, namely:—

1	2	3	4	5
	"9112.20 —Cases		35%	—";
(43)	in Chapter 93,—			
	(i) for heading No. 93.01 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—			
"93.01	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING 93.07.			
	—Artillery weapons (for example, guns, howitzers and mortars):			
9301.11	—Self-propelled		35%	—
9301.19	—Other		35%	—
9301.20	—Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors		35%	—
9301.90	—Other.		35%	—";
	(ii) in heading No. 93.05, for sub-heading No. 9305.90 and the entries relating thereto, the following sub-headings and entries shall be substituted, namely:—			
	—Other:			
9305.91	—Of military weapons of heading		35%	—
9305.99	—Other		35%	—";
(44)	in Chapter 95, for heading No. 95.08 and the entries relating thereto, the following heading, sub-headings and entries shall be substituted, namely:—			
"95.00	ROUND ABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES, TRAVELLING THEATRES.			
9508.10	—Travelling circuses and travelling menageries		35%	—
9508.90	—Other		35%	—";

THE FOURTH SCHEDULE

[See section 134(a)]

PART-I

In the First Schedule to the Central Excise Tariff Act,—

(1) in Chapter 21, for NOTE 3, the following NOTE shall be substituted, namely:—

'3. In this Chapter, "Pan masala" means any preparation containing betelnuts and anyone or more of the following ingredients, namely:—

(i) lime; and

(ii) katha (catechu),

but not tobacco, whether or not containing any other ingredients, such as cardamom, copra and menthol.;

(2) in Chapter 24, after NOTE 5, the following NOTE shall be inserted, namely:—

'6. In this Chapter, "Pan masala containing tobacco", commonly known as 'gutkha' or by any other name, means any preparation containing betel-nuts and tobacco and any one or more of the following ingredients, namely:—

(i) lime; and

(ii) katha (catechu),

whether or not containing any other ingredients, such as cardamom, copra and menthol.;

(3) in Chapter 27,—

(i) after NOTE 9, the following NOTE shall be inserted, namely:—

'10. In relation to natural gas falling under heading No. 27.11, the process of compression of natural gas (even if it does not involve liquefaction), for the purpose of marketing it as Compressed Natural Gas (CNG), for use as a fuel or for any other purpose, shall amount to "manufacture".;

(ii) in sub-heading No-2711-21, for the entry in column (4), the entry "16%" shall be substituted;

(4) in Chapter 34, in sub-heading No. 3406.10, for the entry in column (4), the entry "16%" shall be substituted;

(5) in Chapter 48 in sub-heading No. 4819.12, for the entry in column (4), the entry "16%" shall be substituted;

(6) in Chapter 52, after NOTE 3, the following NOTE shall be inserted, namely:—

'4. For the purposes of this Chapter, "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill warp faced, the warp yarns of which are of one and the same colour

and the wefty arns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.;

(7) in Chapter 62,—

(i) after NOTE 2, the following NOTES shall be inserted, namely:—

3. In relation to a product of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented word or any writing which is used in relation to a product, for the purposes of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

4. In relation to a product of this Chapter, affixing a brand name on the product, labelling or re-labelling of its containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".;

(ii) in sub-heading Nos. 6201.00 and 6202.00 for the entry in column (4) occurring against each of them, the entry "16%" shall be substituted;

(8) in Chapter 64, in sub-heading No. 6401.12, for the entry in column (4), the entry "16%" shall be substituted;

(9) in Chapter 71, in sub-heading No. 7101.50, for the entry in column (4), the entry "16%" shall be substituted;

(10) in Chapter 85, in sub-heading No. 8539.10, for the entry in column (4), the entry "16%" shall be substituted;

(11) in Chapter 87,—

(i) for NOTE 3, the following NOTE shall be substituted, namely:—

3. For the purposes of this Chapter, building a body or fabrication or mounting or fitting of structures or equipment on the chassis falling under heading No. 87.06 shall amount to "manufacture" of a motor vehicle.;

(ii) in heading No. 87.07, in sub-heading No. 8707.00, for the entry in column (3), the following shall be substituted, namely:—

"BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADING NOS. 87.01 TO 87.05";

(12) in Chapter 90, in sub-heading No. 9004.90, for the entry in column (4), the entry "16%" shall be substituted;

(13) in Chapter 96, in sub-heading No. 9603.00 for the entry in column (4), the entry "16%" shall be substituted.

PART-II

Heading No.	Sub-heading No.	Description of goods	Rate of duty
1	2	3	4

In the First Schedule to the Central Excise Tariff Act,—

(1) in Chapter 24, for sub-heading No. 2404.40 and the entries relating thereto, the following shall be substituted, namely:—

"—Chewing tobacco and preparations containing chewing tobacco ; pan masala containing tobacco :

2404.41	—Chewing tobacco and preparation containing chewing tobacco	16%
2404.49	—Pan masala containing tobacco	16%";

(2) in Chapter 52,—

(i) for sub-heading Nos. 5207.10, 5207.21, 5207.22, 5207.23 and 5207.29 and the entries relating thereto, the following shall be substituted, namely:—

5207.10	—Denim fabrics, whether or not processed	16%
5207.20	—Other fabrics, not subjected to any process	716%
	—Other fabrics subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, or any other process or any one or more of these process :	
5207.31	—Bleached woven fabrics	16%
5207.32	—Dyed woven fabrics	16%
5207.33	—Printed woven fabrics	16%
5207.39	—Other woven fabrics	16%";

(ii) for sub-heading Nos. 5208.10, 5208.21, 5208.22, 5208.23, and 5208.29 and the entries relating thereto, the following shall be substituted, namely:—

1	2	3	4
	“5208.10	—Denim fabrics, whether or not processed	16%
	5208.20	—Other fabrics, not subjected to any process	16%
		—Other fabrics subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, or any other process or any one or more of these processes:	
	5208.31	—Bleached woven fabrics	16%
	5208.32	—Dyed woven fabrics	16%
	5208.33	—Printed woven fabrics	16%
	5208.39	—Other woven fabrics	16%”;

THE FIFTH SCHEDULE

[See section 134(b)]

PART-I

In the Second Schedule to the Central Excise Tariff Act, in sub-heading Nos. 2106.00, 2108.10, 2201.20, 2202.20, 2401.90, 2404.50, 2404.99, 2502.21, 2502.30, 2502.40, 2502.50, 2502.90, 4301.00, 8703.90, 8704.90, 8706.39, 8706.49, 8903.00, 8907.00, 9302.00, 9303.00, 9304.00, 9305.00, 9306.00 and 9307.00, for the entry in column (4) occurring against each of them, the entry “16%” shall be substituted.

PART-II

Heading No.	Sub-heading No.	Description of goods	Rate of special duty of excise
1	2	3	4

In the Second Schedule to the Central Excise Tariff Act,—

- (1) in heading No. 24.04, for sub-heading No. 2404.40 and the entries relating thereto, the following shall be substituted, namely:—

“—Chewing tobacco and preparations containing chewing tobacco;
pan masala containing tobacco ;

2404.41	—Chewing tobacco and preparations containing chewing tobacco	16%
2404.49	—Pan masala containing tobacco	16%”;

- (2) heading No. 57.02, sub-heading No. 5702.19 and the entries relating thereto shall be omitted;
- (3) heading No. 57.03, sub-heading No. 5703.90 and the entries relating thereto all be omitted;
- (4) heading No. 59.04, sub-heading No. 5904.10, 5904.91 and 5904.92 and the entries relating thereto shall be omitted;
- (5) heading No. 59.05, sub-heading No. 5905.00 and the entries relating thereto shall be omitted;
- (6) heading No. 59.07, sub-heading No. 5907.90 and the entries relating thereto shall be omitted;
- (7) heading No. 69.05, sub-heading No. 6905.10 and the entries relating thereto shall be omitted;
- (8) heading No. 69.06, sub-heading No. 6906.10 and the entries relating thereto shall be omitted;
- (9) heading No. 87.11, sub-heading Nos. 8711.20 and 8711.90 and the entries relating thereto shall be omitted; and
- (10) heading No. 94.04, sub-heading No. 9404.00 and the entries relating thereto shall be omitted.

THE SIXTH SCHEDULE

(See section 135)

PART-I

In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act,—

- (1) in sub-heading Nos. 2404.50 and 2404.99, for the entry in column (4) occurring against each of them, the entry “18%” shall be substituted;
- (2) in sub-heading Nos. 5110.10, 5110.21, 5110.22, 5110.23, 5110.29, 5111.10, 5111.21, 5111.22, 5111.23 and 5111.29, for the entry in column (4) occurring against each of them, the entry “8%” shall be substituted.

PART-II

Heading No.	Sub-heading No.	Description of goods	Rate of Additional Duty
(1)	(2)	(3)	(4)
In the First Schedule to the Additional Duties of Excise (Goods of Special Importance) Act,—			
(i) for sub-heading No. 2404.40 and the entries relating thereto, the following shall be substituted, namely:— “Chewing tobacco and preparations containing chewing tobacco ; pan masala containing tobacco ;			
2401.41	—Chewing tobacco and preparation containing chewing tobacco		18%
2404.49	—Pan masala containing tobacco		18%”;
(ii) for sub-heading Nos. 5207.10, 5207.21, 5207.22, 5207.23 and 5207.29 and the entries relating thereto, the following shall be substituted, namely:—			
5207.10	—Denim fabrics, whether or not processed		8%
5207.20	—Other fabrics, not subjected to any process		Nil
	—Other fabrics subjected to the process of bleaching, mercerising, dyeing, printing, water-proofing, organdie processing or any other process or any one more of these processes :		
5207.31	—Bleached woven fabrics		8%
5207.32	—Dyed woven fabrics		8%
5207.33	—Printed woven fabrics		8%
5207.39	—Other woven fabrics		8%”;
(iii) for sub-heading Nos. 5208.10, 5208.21, 5208.22, 5208.23 and 5208.29 and the entries relating thereto, the following shall be substituted, namely:—			
5208.10	—Denim fabrics whether or not processed		8%
5208.20	—Other fabrics, not subjected to any process		Nil
	—Other fabrics subjected to the process of bleaching, mercerising, dyeing, printing, water proofing, organdie processing or any other process or any one or more of these processes :		
5208.31	—Bleached woven fabrics		8%
5208.32	—Dyed woven fabrics		8%
5208.33	—Printed woven fabrics		8%
5208.39	—Other woven fabrics		8%”.

THE SEVENTH SCHEDULE

(See section 136)

NOTES

1. In this Schedule, “heading”, “sub-heading” and “Chapter” mean respectively a heading, sub-heading and Chapter in the First Schedule to the Central Excise Tariff Act.

2. The rules for the interpretation of the First Schedule to the Central Excise Tariff Act, the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall apply to the interpretation of this Schedule

Heading No.	Sub-heading No.	Description of Goods	Rate of duty
(1)	(2)	(3)	(4)
21.06	2106.00	—Pan masala	23%
24.03	2403.11	—Other than filter cigarettes, of length not exceeding 60 millimetres	Rs. 20 per thousand
	2403.12	—Other than filter cigarette, of length exceeding 60 millimetres but not exceeding 70 millimetres	Rs. 60 per thousand
	2403.13	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 70 millimetres.	Rs. 20 per thousand
	2403.14	—Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	Rs. 145 per thousand
2403.15		—Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 75 millimetres but not exceeding 85 millimetres.	Rs. 190 per thousand
	2403.19	—Other	Rs. 235 per thousand
	2403.20	—Cigarettes of tobacco substitutes	Rs. 150 per thousand

(1)	(2)	(3)	(4)
24.04	2404.10	—Smoking mixtures for pipes and cigarettes	45 %
	2404.31	—Other than paper rolled biris, manufactured without the aid of machines.	Re. 1.00 per thousand
	2404.39	—Other	Rs. 2.00 per thousand
	2404.41	—Chewing tobacco and preparations containing chewing tobacco	10 %
	2404.49	—Pan masala containing tobacco	10 %
	2404.50	—Snuff of tobacco and preparations containing snuff of tobacco in any proportion.	10 %
	2404.99	—Other	10 %

THE EIGHTH SCHEDULE

[See section 115 (1)]

Sl. No. (1)	Notification No. and date (2)	Amendment (3)	Date of effect of amendment (4)
1.	G.S.R. 465(E), dated the 3rd May, 1990 (169/90-CUSTOMS, dated the 3rd May, 1990).	(i) In the said notification, after condition (ii) and before the <i>Explanation</i> , the following condition shall be inserted, namely,— “(iii) where the licensing authority grants an extension of the period for fulfilment of export obligation in terms of, and subject to satisfaction of such conditions as may be specified in a Public Notice of the Government of India in the Ministry of Commerce in this regard, the said period of fulfilment of export obligation may be extended, but shall in no case be extended beyond the 31st March, 2002.”	3rd May, 1990.
2.	G.S.R. 423(E), dated the 20th April, 1992 (160/92-CUSTOMS, dated the 20th April, 1992).	(i) In the said notification, after condition (iii), the following condition shall be inserted, namely,— “(iv) where the licensing authority grants an extension of the period for fulfilment of export obligation or regularisation of shortfall in export obligation not exceeding 5% of such export obligation, in terms of, and subject to satisfaction of such conditions as may be specified in a Public Notice of the Government of India in the Ministry of Commerce in this regard, the said period of fulfilment of export obligation may be extended, but shall in no case be extended beyond the 31st March, 2002, and the said short fall in export obligation condoned by the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be.”	20th April, 1992
3.	G.S.R. 946(E), dated the 28th December, 1992 (307/92-CUSTOMS, dated the 28th December, 1992).	(i) In the said notification, after condition (iv), the following condition shall be inserted, namely,— “(v) where the licensing authority grants an extension of the period or fulfilment of export obligation or regularisation of shortfall in export obligation not exceeding 5% of such export obligation, in terms of, and subject to satisfaction of such conditions as may be specified in a Public Notice of the Government of India in the Ministry of Commerce in this regard, the said period of fulfilment of export obligation may be extended, but shall in no case be extended beyond the 31st March, 2002, and the said short fall in export obligation condoned by the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be.”	28th December, 1992
4.	G.S.R. 417 (E), dated the 14th May, 1993 (122/93-CUSTOMS, dated the 14th May, 1993).	(i) In the said notification, after condition (iii) and before the <i>Explanation</i> , the following condition shall be inserted, namely,— “(iv) where the licensing authority grants an extension of the period for fulfilment of export obligation or regularisation of shortfall in export obligation not exceeding 5% of such export obligation, in terms of, and subject to satisfaction of such condition as may be specified in a Public Notice of the Government of India in the Ministry of Commerce in this regard, the said period of fulfilment of export obligation may be extended, but shall in no case be extended beyond the 31st March, 2002, and the said short fall in export obligation condoned by the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be.”	14th May, 1993

LOK SRBHA
CORRIGENDA

to

THE FINANCE BILL, 2001

(As passed by the Houses of Parliament)

Page 8 line 25,—
for "Compnay"
Substitute "Company"

Page 99, linell,
for "therof"
read "thereof"

Page 116, in the heading,—

(i) for "Description of goods duty"
read "Description of goods"

(ii) for "Rate of"
read "Rate of duty"

NEW DELHI :

May 18, 2001.

Vaisakha 28, 1923 (Saka).

ASSENTED TO ON 11TH MAY, 2001
THE APPROPRIATION (NO. 2) ACT, 2001

(Act No. 15 of 2001)

AN
ACT

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of India for the services of the financial year 2001-2002.

BE it enacted by Parliament in the Fifty-second Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Appropriation (No. 2) Act, 2001.

2. *Issue of Rs. 691585,31,00,000 out of the Consolidated Fund of India for the financial year 2001-2002.*—From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate inclusive of the sums specified in column 3 of the Schedule to the Appropriation (Vote on Account) Act, 2001 (7 of 2001) to the sum of six lakhs ninety-one thousand five hundred and eighty-five crores and thirty-one lakh rupees towards defraying the several charges which will come in course of payment during the financial year 2001-2002 in respect of the services specified in column 2 of the Schedule

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposed expressed in the Schedule in relation to the said year.

4. *Construction of references to Ministries and Departments in the Schedule.*—Referencee to Ministries or Departments in the Schedule are to such Ministries or Departments as existing immediately before 20th February, 2001 and shall, on or after that date, be construed as references to the appropriate Ministry or Departments as reconstituted from time to time.

THE SCHEDULE

(See Sections 2, 3 and 4)

2		3		
Services and purposes		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
Department of Agriculture and Co-operation	Revenue	1749,20,00,000	—	1749,20,00,000
	Capital	123,16,00,000	236,00,00,000	359,16,00,000
Department of Agricultural Research and Education.	Revenue	1389,05,00,000	—	1389,05,00,000
Department of Animal Husbandry and Dairying.	Revenue	448,58,00,000	—	448,58,00,000
	Capital	22,04,00,000	—	22,04,00,000
Department of Food Processing Industries	Revenue	59,12,00,000	—	59,12,00,000
	Capital	2,30,00,000	—	2,30,00,000
Department of Chemicals and Petro-chemicals.	Revenue	59,57,00,000	—	59,57,00,000
	Capital	51,69,00,000	—	51,69,00,000
Department of Fertilisers	Revenue	14719,19,00,000	1,00,000	14719,20,00,000
	Capital	381,50,00,000	—	381,50,00,000
Ministry of Civil Aviation	Revenue	219,37,00,000	—	219,37,00,000
	Capital	58,60,00,000	—	58,60,00,000
Ministry of Coal	Revenue	439,43,00,000	—	439,43,00,000
	Capital	390,07,00,000	—	390,07,00,000
Department of Commerce	Revenue	1313,72,00,000	40,00,000	1314,12,00,000
	Capital	100,62,00,000	—	100,62,00,000
Department of Industrial Policy and Promotion.	Revenue	299,18,00,000	4,02,00,000	303,20,00,000
	Capital	—	—	—
Department of Posts	Revenue	5289,61,00,000	3,00,000	5289,64,00,000
	Capital	107,37,00,000	—	107,37,00,000
Department of Telecommunications	Revenue	2424,55,00,000	—	2424,55,00,000
	Capital	2,00,00,000	—	2,00,00,000
Ministry of Defence	Revenue	4060,23,00,000	26,00,000	4060,49,00,000
	Capital	38,43,00,000	—	38,43,00,000

1	2	3			
			Rs.	Rs.	Rs.
14.	Defence Pensions	Revenue	10769,26,00,000	34,00,000	10769,60,03,000
15.	Defence Services—Army	Revenue	31764,47,00,000	8,69,00,000	31773,16,00,000
16.	Defence Services—Navy	Revenue	4330,10,00,000	141,00,000	4331,51,00,000
17.	Defence Services—Air Force	Revenue	7921,94,00,000	1,98,00,000	7923,92,00,000
18.	Defence Ordnance Factories	Revenue	79,62,00,000	1,00,00,000	80,62,00,000
19.	Capital Outlay on Defence Services	Capital	19946,49,00,000	12,03,00,000	19958,52,00,000
20.	Department of Disinvestment	Revenue	4,04,00,000	—	4,04,00,000
21.	Ministry of Environment and Forests	Revenue	851,80,00,000	—	851,80,00,000
		Capital	59,20,00,000	—	59,20,00,000
22.	Ministry of External Affairs	Revenue	2535,70,00,000	3,00,000	2535,73,00,000
		Capital	347,66,00,000	—	347,66,00,000
23.	Department of Economic Affairs	Revenue	1696,87,00,000	—	1696,87,00,000
		Capital	114,16,00,000	—	114,16,00,000
24.	Currency, Coinage and Stamps	Revenue	914,16,00,000	1,22,00,000	915,38,00,000
		Capital	807,30,00,000	4,00,000	807,34,00,000
25.	Payments to Financial Institutions	Revenue	1761,76,00,000	—	1761,76,00,000
		Capital	162,35,00,000	—	162,35,00,000
	CHARGED.—Interest Payments	Revenue	—	114144,35,00,000	114144,35,00,000
27.	Transfers to State and Union territory Govern- ments.	Revenue	18550,38,00,000	15934,00,00,000	34484,86,00,000
		Capital	—	20489,14,00,000	20489,14,00,000
28.	Loans to Government Servants, etc.	Capital	800,00,00,000	—	800,00,00,000
	CHARGED.—Repayment of Debt	Capital	—	285150,44,00,000	285150,44,00,000
30.	Department of Expenditure	Revenue	23,82,00,000	—	23,82,00,000
		Capital	5004,55,00,000	—	5004,55,00,000
31.	Pensions	Revenue	4308,26,00,000	11,74,00,000	4320,00,00,000
32.	Indian Audit and Accounts Departments	Revenue	904,78,00,000	23,72,00,000	928,50,00,000
		Capital	21,00,00,000	—	21,00,00,000
33.	Department of Revenue	Revenue	416,32,00,000	2,00,000	416,34,00,000
		Capital	7,94,00,000	—	7,94,00,000
34.	Direct Taxes	Revenue	1067,34,00,000	2,00,000	1067,36,00,000
		Capital	120,00,00,000	—	120,00,00,000
35.	Indirect Taxes	Revenue	1424,36,00,000	1,00,00,000	1425,36,00,000
		Capital	285,10,00,000	—	285,10,00,000
36.	Department of Consumer Affairs	Revenue	48,65,00,000	—	48,65,00,000
		Capital	2,40,00,000	—	2,40,00,000
37.	Department of Food and Public Distribution	Revenue	13960,66,00,000	2,00,000	13960,68,00,000
		Capital	257,59,00,000	4,65,00,000	262,24,00,000
38.	Department of Health	Revenue	2363,72,00,000	—	2363,72,00,000
		Capital	383,40,00,000	—	383,40,00,000
39.	Department of Indian Systems of Medicine and Homoeopathy	Revenue	158,56,00,000	—	158,56,00,000
		Capital	7,00,00,000	—	7,00,00,000
40.	Department of Family Welfare	Revenue	4787,33,00,000	—	4787,33,00,000
		Capital	174,95,00,000	—	174,95,00,000
41.	Ministry of Home Affairs	Revenue	704,79,00,000	6,00,000	704,85,00,000
		Capital	28,15,00,000	—	28,15,00,000
42.	Cabinet	Revenue	165,86,00,000	5,00,000	165,91,00,000
		Capital	9,37,00,000	—	9,37,00,000
43.	Police	Revenue	8590,75,00,000	92,00,000	8591,67,00,000
		Capital	798,53,00,000	516,70,00,000	1315,23,00,000
44.	Other Expenditure of the Ministry of Home Affairs.	Revenue	624,34,00,000	2,00,000	624,36,00,000
		Capital	231,93,00,000	12,21,00,000	244,14,00,000
45.	Transfers to Union territory Governments	Revenue	495,50,00,000	—	495,50,00,000
		Capital	352,50,00,000	—	352,50,00,000
46.	Department of Elementary Education and Literacy.	Revenue	4008,70,00,000	—	4008,70,00,000
47.	Department of Secondary Education and Higher Education.	Revenue	4414,71,00,000	—	4414,71,00,000
		Capital	2,00,000	—	2,00,000
48.	Department of Women and Child Develop- ment.	Revenue	1704,60,00,000	—	1704,60,00,000
		Capital	40,00,000	—	40,00,000
49.	Department of Public Enterprises	Revenue	10,86,00,000	—	10,86,00,000
50.	Department of Heavy Industry	Revenue	166,46,00,000	—	166,46,00,000
		Capital	492,39,00,000	—	492,39,00,000
51.	Ministry of Information and Broadcasting	Revenue	1290,25,00,000	5,00,000	1290,30,00,000
		Capital	181,81,00,000	—	181,81,00,000
52.	Ministry of Information Technology	Revenue	348,60,00,000	—	348,60,00,000
		Capital	105,60,00,000	—	105,60,00,000
53.	Ministry of Labour	Revenue	1125,60,00,000	2,00,000	1125,60,00,000
		Capital	6,29,00,000	—	6,29,00,000
54.	Law and Justice	Revenue	430,14,00,000	—	430,14,00,000
		Capital	4,80,00,000	—	4,80,00,000
55.	Election Commission	Revenue	10,73,00,000	—	10,73,00,000
	CHARGED.—Supreme Court of India	Revenue	—	29,45,00,000	29,45,00,000
57.	Department of Company Affairs	Revenue	45,25,00,000	—	45,25,00,000
		Capital	1,00,00,000	—	1,00,00,000

1	2	3		
		Rs.	Rs.	Rs.
58. Ministry of Mines	Revenue	419,73,00,000		
	Capital	151,13,00,000	10,00,000	419,83,00,000
59. Ministry of Non-Conventional Energy Sources.	Revenue	420,12,00,000	—	151,13,00,000
	Capital	167,45,00,000	—	420,12,00,000
60. Ministry of Parliamentary Affairs	Revenue	4,64,00,000	—	167,45,00,000
61. Ministry of Personnel, Public Grievances and Pensions.	Revenue	212,98,00,000	4,00,000	4,64,00,000
	Capital	2,41,00,000	9,18,00,000	213,02,00,000
62. Ministry of Petroleum and Natural Gas	Revenue	7,21,00,000	—	11,59,00,000
63. Ministry of Planning	Revenue	91,52,00,000	—	7,21,00,000
	Capital	15,00,00,000	—	91,52,00,000
64. Ministry of Power	Revenue	15,36,01,00,000	5,70,00,000	15,00,00,000
	Capital	2765,29,00,000	4,80,00,000	1541,71,00,000
65. Department of Rural Development	Revenue	11624,49,00,000	—	2770,09,00,000
	Capital	100,00,00,000	—	11624,49,00,000
66. Department of Land Resources	Revenue	900,99,00,000	—	100,00,00,000
67. Department of Drinking Water Supply	Revenue	2161,35,00,000	—	900,99,00,000
68. Department of Science and Technology	Revenue	787,88,00,000	1,00,000	2161,35,00,000
	Capital	41,73,00,000	—	787,89,00,000
69. Department of Scientific and Industrial Research	Revenue	957,97,00,000	—	41,73,00,000
	Capital	5,50,00,000	—	957,97,00,000
70. Department of Bio-technology	Revenue	186,34,00,000	—	5,50,00,000
71. Ministry of Small Scale Industries and Agro and Rural Industries.	Revenue	917,21,00,000	—	186,34,00,000
	Capital	2313,00,000	—	917,21,00,000
72. Ministry of Statistics and Programme Implementation.	Revenue	1817,07,00,000	—	23,13,00,000
	Capital	66,59,00,000	—	1817,07,00,000
73. Ministry of Steel	Revenue	62,41,00,000	—	66,59,00,000
	Capital	16,00,00,000	—	62,41,00,000
74. Department of Road Transport and Highways	Revenue	5688,67,00,000	40,00,000	16,00,00,000
	Capital	5383,34,00,000	10,20,00,000	5689,07,00,000
75. Ministry of Shipping	Revenue	627,88,00,000	—	5393,54,00,000
	Capital	323,15,00,000	3,00,00,000	627,88,00,000
76. Ministry of Textiles	Revenue	804,35,00,000	—	326,15,00,000
	Capital	506,95,00,000	4,00,00,000	804,35,00,000
77. Department of Tourism	Revenue	135,54,00,000	—	510,95,00,000
	Capital	45,65,00,000	—	135,54,00,000
78. Department of Culture	Revenue	430,51,00,000	—	45,65,00,000
	Capital	24,00,000	—	430,51,00,000
79. Ministry of Tribal Affairs	Revenue	90,23,00,000	924,43,00,000	24,00,000
	Capital	30,00,00,000	—	1014,66,00,000
80. Department of Urban Development	Revenue	639,10,00,000	17,85,00,000	30,00,00,000
	Capital	434,39,00,000	66,16,00,000	639,10,00,000
81. Public Works	Revenue	644,60,00,000	1,00,00,000	656,95,00,000
	Capital	224,75,00,000	1,00,00,000	500,55,00,000
82. Stationery and Printing	Revenue	186,70,00,000	—	645,60,00,000
	Capital	1,40,00,000	—	225,75,00,000
83. Department of Urban Employment and Poverty Alleviation.	Revenue	213,27,00,000	—	186,70,00,000
	Capital	184,00,00,000	—	1,40,00,000
84. Ministry of Water Resources	Revenue	702,08,00,000	2,00,000	213,27,00,000
	Capital	47,42,00,000	4,00,00,000	184,00,00,000
85. Ministry of Social Justice and Empowerment	Revenue	1305,09,00,000	—	702,10,00,000
	Capital	100,17,00,000	—	51,42,00,000
86. Ministry of Youth Affairs and Sports	Revenue	313,17,00,000	—	1305,09,00,000
	Capital	1,83,00,000	—	100,17,00,000
87. Atomic Energy	Revenue	1539,00,00,000	20,00,000	313,17,00,000
	Capital	1049,75,00,000	5,00,00,000	1,83,00,000
88. Nuclear Power Schemes	Revenue	1503,28,00,000	—	1539,20,00,000
	Capital	1093,00,00,000	—	1049,75,00,000
89. Department of Ocean Development	Revenue	166,40,00,000	—	1503,28,00,000
	Capital	2,40,00,000	—	1093,00,00,000
90. Department of Space	Revenue	1608,43,00,000	18,00,000	166,40,00,000
	Capital	426,31,00,000	3,00,000	2,40,00,000
CHARGED.—Staff, Household and Allowances of the President.	Revenue	—	9,36,00,000	1608,61,00,000
92. Rajya Sabha	Revenue	58,37,00,000	14,00,000	426,34,00,000
93. Lok Sabha	Revenue	136,02,00,000	36,00,000	58,51,00,000
CHARGED—Union Public Service Commission	Revenue	—	45,65,00,000	136,38,00,000
95. Secretariat of the Vice-President	Revenue	93,00,000	—	45,65,00,000
96. Andaman and Nicobars Island	Revenue	652,31,00,000	1,00,000	93,00,000
	Capital	223,03,00,000	—	652,32,00,000
				223,03,00,000

1	2	3		
		Rs.	Rs.	Rs.
97. Chandigarh	Revenue	699,76,00,000	20,42,00,000	720,18,00,000
	Capital	102,23,00,000	8,00,00,000	110,23,00,000
98. Dadra and Nagar Haveli	Revenue	270,13,00,000	—	270,13,00,000
	Capital	32,94,00,000	—	32,94,00,000
99. Daman and Diu	Revenue	202,76,00,000	—	202,76,00,000
	Capital	25,79,00,000	—	25,79,00,000
100. Lakshadweep	Revenue	211,30,00,000	—	211,30,00,000
	Capital	73,28,00,000	—	73,28,00,000
Total :		253858,03,00,000	437727,28,00,000	691585,31,00,000

भाग 7—भारतीय निर्वाचन आयोग (Election Commission of India) की वैधानिक अधिसूचनाएं तथा अन्य निर्वाचन सम्बन्धी अधिसूचनाएं

-शून्य-

अनुपूरक

-शून्य-

भाग-5

ब अदालत श्री मेहर दास राकेश, नायब-तहसीलदार एवं कार्यकारी दण्डाधिकारी, उप-तहसील कोटली, जिला मण्डी, हिमाचल प्रदेश

केस : नाम की दस्तूरी ।

श्रीमती वसन्ती देवी विधवा दिवान चन्द, निवासी मुहाल जबलाणू, उप-तहसील कोटली, जिला मण्डी ।

बनाम

आम जनता

श्रीमती वसन्ती देवी ने इस अदालत में आवेदन किया है कि उसका नाम ग्राम पंचायत अभिलेख में कला दर्ज है जबकि उसका नाम पाठशाला प्रमाण-पत्र में वसन्ती देवी है जो उसका सही नाम है । इस बारे उसने शपथ-पत्र भी संलग्न किया है ।

अतः आम जनता को इस नोटिस द्वारा सूचित किया जाता है कि जिसको नाम दस्तूरी करने वाले कोई आपत्ति हो तो वह इस अदालत में 17-6-2003 को या इससे पूर्व अपना दावा प्रस्तुत करें । अवधि बीत जाने पर एकतरफा कार्यवाही करके दस्तूरी नाम के आदेश पारित कर दिये जायेंगे ।

आज दिनांक 29-5-2003 को हमारे हस्ताक्षर व मोहर अदालत से जारी किया गया ।

मोहर ।

मेहर दास राकेश,
नायब-तहसीलदार एवं कार्यकारी दण्डाधिकारी,
उप-तहसील कोटली, जिला मण्डी,
हिमाचल प्रदेश ।

ब अदालत श्री मेहर दास राकेश, नायब-तहसीलदार एवं कार्यकारी दण्डाधिकारी, उप-तहसील कोटली, जिला मण्डी, हिमाचल प्रदेश

श्री हुकम चन्द पुत्र भूरी सिंह, गांव मुकाकून, उप-तहसील कोटली ।

बनाम

आम जनता

विषय—आर्थिक-पत्र जेर द्वारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

उपरोक्त विषय के सम्बन्ध में हुकम चन्द ने शपथ-पत्र सहित इस कार्यालय में आवेदन किया है कि उसके पुत्र पवन कुमार का जन्म 28-4-1998 को हुआ जिसकी जन्म तिथि सम्बन्धित ग्राम पंचायत के रिकार्ड में दर्ज नहीं की गई है, दर्ज कराने के आदेश दिये जावें ।

अतः इस नोटिस द्वारा आम जनता को सूचित कराया जाता है कि यदि किसी को उक्त नाम व जन्म तिथि को दर्ज कराने वाले आपत्ति हो तो वह दिनांक 17-6-2003 को अदालत/वकालतन अपनी आपत्ति प्रस्तुत कर सकता है । इसके बाद एक तरफा कार्यवाही करके आदेश पारित कर दिये जायेंगे ।

आज दिनांक 29-5-2003 को हमारे हस्ताक्षर व मोहर अदालत से जारी हुआ ।

मोहर ।

मेहर दास राकेश,
नायब-तहसीलदार एवं कार्यकारी दण्डाधिकारी,
उप-तहसील कोटली, जिला मण्डी,
हिमाचल प्रदेश ।

ब अदालत श्री मनमोहन शर्मा (हि0 प्र0 से0), उप-मण्डल दण्डाधिकारी, नाहन, जिला सिरमौर, हिमाचल प्रदेश

ब मुकहमा :

श्री जी0 एस0 मिर्कंद सुपुत्र श्री गुरदयाल सिंह सिकंद, निवासी 9/5 नेहरू इन्क्लेव ईस्ट, नई दिल्ली ।

बनाम

आम जनता

नोटिस बनाम आम जनता ।

श्री जी0 एस0 सिकंद पुत्र श्री गुरदयाल सिंह सिकंद, निवासी 9/5 नेहरू इन्क्लेव ईस्ट, नई दिल्ली ने इस अदालत में मय ब्यान हलफिया एवं रिपोर्ट कार्यकारी अधिकारी, नगरपालिका, नाहन को प्रार्थना-पत्र दिया है कि उसके भतीजे श्री मनदीप सिंह पुत्र श्री स्वर्णजीत सिंह वर्ष 1960 से वर्ष 1964 तक लोक निर्माण विभाग, नाहन उप-मण्डल में वलौर कनिष्ठ अभियन्ता कार्यरत थे जो उक्त मनदीप सिंह का जन्म दिनांक 19-12-1963 को नाहन में हुआ था परन्तु अज्ञानतावश वह उसका जन्म नगरपालिक

में दर्ज नहीं करवा सके। जिसे अब इसका जन्म पंजीकरण नाहन नगरपालिका में करवाना चाहते हैं।

अतः इस नोटिस द्वारा समस्त जनता नाहन/नई दिल्ली व प्रार्थी के समस्त रिश्तेदारों को सूचित किया जाता है कि यदि किसी को भी श्री मनवीर सिंह सुपुत्र श्री स्वर्णजीत सिंह सिकंद के जन्म बारे कोई उजर/एतराज हो तो वह दिनांक 12-6-2003 तक असातन या वकालतन अदालत हुआ में उपस्थित हो कर दर्ज करवा सकता है। निर्धारित अवधि के समाप्त होने पर प्रार्थना-पत्र श्री जी० एस० सिकंद पर आगामी नियमानुसार कार्यवाही अमल में लाई जायेगी।

आज दिनांक 13-5-2003 को मेरे हस्ताक्षर व कार्यालय मोहर से जारी हुआ।

मोहर।
मनमोहन जर्मा,
उप-मण्डल दण्डाधिकारी,
नाहन, जिला सिरमौर,
हिमाचल प्रदेश।

व अदालत उप-मण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर
हिमाचल प्रदेश

श्री बलबिन्दर सिंह पुत्र श्री हजारा सिंह, ग्राम अकालगढ़, तहसील पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश वादी।

वनाम

ग्राम जनता

प्रतिवादीगण।

दावा दुरुस्ती पंचायत अभिलेख।

जैसे कि इस कार्यालय में श्री बलबिन्दर सिंह पुत्र श्री हजारा सिंह, ग्राम अकालगढ़, तहसील पांवटा, जिला सिरमौर ने इस कार्यालय में एक प्रार्थना-पत्र मय ब्यान हल्की प्रस्तुत किया है कि ग्राम पंचायत शिवपुर में परिवार रजिस्टर में श्रीमती कशमीर कौर पत्नी बलबिन्दर सिंह व कुमारी हरप्रीत कौर पुत्री प्रार्थी दर्ज हैं। जबकि श्रीमती कशमीर कौर पत्नी तेजिन्द्र सिंह व कु० हरप्रीत कौर पुत्री तेजिन्द्र सिंह हैं जो कि मेरा बड़ा भाई है और मेरे नाम पर गलत दर्ज हुए हैं जो कि दुरुस्त किए जावें।

अतः प्रार्थी का प्रार्थना-पत्र बजरिये इस इशतहार द्वारा ग्राम जनता व सम्बन्धित रिश्तेदारों को सूचित किया जाता है कि किसी भी व्यक्ति को इस बारे कोई उजर या एतराज हो तो वे दिनांक 12-6-2003 को सुबह 10.00 बजे इस कार्यालय में आकर अपना एतराज प्रस्तुत करें अन्यथा सम्बन्धित पंचायत को पंचायत अभिलेख में दुरुस्ती करने के आदेश जारी कर दिए जाएंगे।

आज दिनांक 14-5-2003 को मेरे हस्ताक्षर व कार्यालय मोहर अदालत से जारी किया गया।

मोहर।
हस्ताक्षरित/-
उप-मण्डल दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर,
हिमाचल प्रदेश।

व अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश

श्री कर्मवीर सिंह पुत्र श्री मुकुन्द लाल, ग्राम किशन कोट, तहसील पांवटा साहिब जिला सिरमौर, हिमाचल प्रदेश।

वनाम

ग्राम जनता

प्रार्थना-पत्र जेर द्वारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

श्री कर्मवीर पुत्र मुकुन्द लाल, ग्राम किशन कोट, तहसील पांवटा ने इस अदालत में एक प्रार्थना-पत्र गुजारा है कि उसकी लड़की पायल का जन्म दिनांक 13-11-1997 को हुआ है परन्तु अज्ञानतावश वह उसकी जन्म तिथि ग्राम पंचायत अजीती के रिकार्ड में दर्ज नहीं करा सका है।

अतः सर्वसाधारण को इस इशतहार के माफ़त सूचित किया जाता है कि इस बारे किसी को कोई उजर व एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अदालत हुआ स्थित पांवटा में असातन या वकालतन हाजिर आकर दर्ज करा सकता है। निर्धारित अवधि के पश्चात् कोई आपत्ति प्राप्त न होने की सूत्र में प्रार्थना-पत्र श्री कर्मवीर पर नियमानुसार कार्यवाही की जाएगी।

आज दिनांक 12-5-2003 को मेरे हस्ताक्षर व कार्यालय मोहर अदालत द्वारा जारी किया गया।

मोहर।
सी० पी० वर्मा,
उप-मण्डल दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश।

व अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश

व मुकद्दमा :
श्री गुमान सिंह पुत्र निन्दरू, ग्राम रिठोग, उप-तहसील कमरऊ, जिला सिरमौर (हि० प्र०)।

वनाम

ग्राम जनता

प्रार्थना-पत्र बराग दुरुस्ती नाम।

उपरोक्त मुकद्दमा ग्राम वाला में गुमान सिंह पुत्र निन्दरू, निवासी रिठोग, मय ब्यान हल्फिया ब्यान/प्रार्थना-पत्र दिया है कि प्रा० पी० जाजला के रिकार्ड में उसके लड़के का नाम तोता राम पुत्र चोलिया गलती से लिखा गया है। जब कि तोता राम पुत्र गुमान सिंह दुरुस्त है।

अतः ग्राम जनता को बजरिये इशतहार सूचित किया जाता है कि अगत उपरोक्त बारे किसी को कोई उजर/एतराज हो तो वह अग्रहस्ताक्षरी की अदालत में दिनांक 12-6-2003 से पूर्व अपने एतराज असातन या वकालतन पेश कर सकता है। निर्धारित अवधि पर कोई एतराज प्राप्त न होने की सूत्र पर श्री गुमान सिंह के प्रार्थना-पत्र पर आगामी कार्यवाही कर दी जाएगी।

आज दिनांक 14-5-2003 को मेरे हस्ताक्षर व कार्यालय मोहर से जारी हुआ।

मोहर।
सी० पी० वर्मा,
उप-मण्डलीय दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर,
(हि० प्र०)।

व अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर (हि० प्र०)

श्रीमती शबना प्रवीन पुत्री शब्बीर पत्नी मंजूर अली, ग्राम भवानी, तहसील पांवटा साहिब, जिला सिरमौर (हि० प्र०)।

वनाम

ग्राम जनता

प्रार्थना-पत्र जेर द्वारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

श्रीमती शजना प्रवीन पुत्री जम्बी पत्नी मंजूर अली, ग्राम भगानो ने इस अदानत में एक प्रार्थना-पत्र गुजारा है कि उसका अग्रना जन्म दिनांक 25-3-1962 को हुआ था परन्तु अज्ञानतावश वह उसकी जन्म तिथि ग्राम पंचायत/नगरपालिका परिषद् पांवटा के रिकार्ड में दर्ज नहीं करा सका है।

अतः सर्वसाधारण को इस इशतहार के मार्फत सूचित किया जाता है कि इस बारे किसी को कोई उजर/एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अदालत हजा स्थित पांवटा में असालतन या वकालतन हाजिर आकर दर्ज करवा सकता है। निर्धारित अवधि के पश्चात् कोई आपत्ति प्राप्त न होने की सूरत में प्रार्थना-पत्र श्रीमती शजना प्रवीन पर नियमानुसार कार्यवाही की जाएगी।

आज दिनांक 14-5-2003 को मेरे हस्ताक्षर व कार्यालय मोहर अदालत द्वारा जारी किया गया।

मोहर।

सी० पी० वर्मा,
उप-मण्डलीय दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर (हि० प्र०)।

व अदालत श्री सी० पी० वर्मा, उपमण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश

श्री जगपाल पुत्र अभिमान्यु, ग्राम किशन कोट, तहसील पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश।

वनाम

ग्राम जनता

प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

जगपाल पुत्र श्री अभिमान्यु, ग्राम किशनकोट, तहसील पांवटा साहिब ने इस अदालत में एक प्रार्थना पत्र गुजारा है कि उसकी लड़की नाम नेहा का जन्म दिनांक 9-11-1999 को हुआ था परन्तु अज्ञानतावश वह उसकी जन्म तिथि ग्राम पंचायत अजौली के रिकार्ड में दर्ज नहीं करा सका है।

अतः सर्वसाधारण को इस इशतहार के मार्फत सूचित किया जाता है कि इस बारे किसी को कोई उजर/एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अदालत हजा स्थित पांवटा में असालतन या वकालतन हाजिर आकर दर्ज करा सकता है निर्धारित अवधि के पश्चात् कोई आपत्ति प्राप्त न होने की सूरत में प्रार्थना-पत्र श्री जगपाल पर नियमानुसार कार्यवाही की जाएगी।

आज दिनांक 12-5-2003 को मेरे हस्ताक्षर व कार्यालय मोहर अदालत द्वारा जारी किया गया।

मोहर।

सी० पी० वर्मा,
उप-मण्डलीय दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर,
हिमाचल प्रदेश।

व अदालत श्री सी० पी० वर्मा, उपमण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश

श्री सुरेश कुमार पुत्र बाबू राम, ग्राम अजौली, तहसील पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश

वनाम

ग्राम जनता

प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

श्री सुरेश कुमार पुत्र बाबू राम, ग्राम अजौली, तहसील पांवटा ने इस अदालत में एक प्रार्थना-पत्र गुजारा है कि उसकी लड़की नीर कुमारी का जन्म दिनांक 29-12-1996 को हुआ था परन्तु अज्ञानतावश वह उसकी जन्म तिथि ग्राम पंचायत अजौली के रिकार्ड में दर्ज नहीं करा सका है।

अतः सर्वसाधारण को इस इशतहार के मार्फत सूचित किया जाता है कि इस बारे किसी को कोई उजर या एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अदालत हजा स्थित पांवटा में असालतन या वकालतन हाजिर आकर दर्ज करा सकता है निर्धारित अवधि के पश्चात् कोई आपत्ति प्राप्त न होने की सूरत में प्रार्थना पत्र श्री सुरेश कुमार पर नियमानुसार कार्यवाही की जाएगी।

आज दिनांक 12-5-2003 को मेरे हस्ताक्षर व कार्यालय मोहर अदालत द्वारा जारी किया गया।

मोहर।

सी० पी० वर्मा,
उप-मण्डलीय दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर,
हिमाचल प्रदेश।

व अदालत श्री सी० पी० वर्मा, उपमण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश

श्री प्रेम चन्द पुत्र नानक चन्द, ग्राम नारीवाला, तहसील पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश।

वनाम

ग्राम जनता

प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

प्रेम चन्द पुत्र श्री नानक चन्द, ग्राम नारीवाला, तहसील पांवटा ने इस अदालत में एक प्रार्थना-पत्र गुजारा है कि उसकी लड़की सविता देवी का जन्म दिनांक 20-6-1998 को हुआ था परन्तु अज्ञानतावश वह उसकी जन्म तिथि ग्राम पंचायत अजौली के रिकार्ड में दर्ज नहीं करा सका है।

अतः सर्वसाधारण को इस इशतहार के मार्फत सूचित किया जाता है कि इस बारे किसी को कोई उजर/एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अदालत हजा स्थित पांवटा में असालतन या वकालतन हाजिर आकर दर्ज करा सकता है निर्धारित अवधि के पश्चात् कोई आपत्ति प्राप्त न होने की सूरत में प्रार्थना-पत्र श्री प्रेम चन्द पर नियमानुसार कार्यवाही की जाएगी।

आज दिनांक 12-5-2003 को मेरे हस्ताक्षर व कार्यालय मोहर अदालत द्वारा जारी किया गया।

मोहर।

सी० पी० वर्मा,
उप-मण्डलीय दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर,
हिमाचल प्रदेश।

व अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब जिला सिरमौर (हि० प्र०)

श्री महिन्द्र सिंह पुत्र गेण्डा राम, ग्राम निहालगढ़, उप-तहसील पांवटा साहिब, जिला सिरमौर (हि० प्र०)।

वनाम

ग्राम जनता

दरखवास्त जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

श्री महिन्द्र सिंह पुत्र गेण्डा राम, ग्राम निहालगड़, तहसील पांवटा साहिब ने इस अदालत में प्रार्थना-पत्र गुजारा है कि उसके लड़के अजय कुमार का जन्म दिनांक 15-8-1997 को हुआ है परन्तु अज्ञानतावश वह उसकी जन्म तिथि ग्राम पंचायत में दर्ज नहीं करा सका है।

अतः सर्वसाधारण को इस इशतहार के मार्फत सूचित किया जाता है कि इस बारे किसी को कोई उजर व एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अदालत हुआ स्थित पांवटा में असालतन या वकालतन हाजिर आकर दर्ज करा सकता है। निर्धारित अवधि के पश्चात् कोई आपत्ति प्राप्त न होने की सूरत में प्रार्थना-पत्र श्री महिन्द्र सिंह पर नियमानुसार कार्यवाही की जाएगी।

आज दिनांक 12-5-2003 को मेरे हस्ताक्षर व कार्यालय मोहर अदालत द्वारा जारी किया गया।

मोहर। सी० पी० वर्मा,
उप-मण्डल दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर (हि० प्र०)।

व अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश

श्री सुलेमान पुत्र चुहड़ू खान, ग्राम भगवानपुर, तहसील पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश।

बनाम

ग्राम जनता

प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

श्री सुलेमान पुत्र चुहड़ू खान, ग्राम भगवानपुर, तहसील पांवटा ने इस अदालत में एक प्रार्थना-पत्र गुजारा है कि उसके लड़के का नाम रमजान अली का जन्म दिनांक 10-1-1998 को हुआ था परन्तु अज्ञानतावश वह उसका जन्म तिथि ग्राम पंचायत पीपनी बाला के रिकार्ड में दर्ज नहीं करा सका है।

अतः सर्वसाधारण को इस इशतहार के मार्फत सूचित किया जाता है कि इस बारे किसी को कोई उजर/एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अदालत हुआ स्थित पांवटा साहिब में असालतन या वकालतन हाजिर आकर दर्ज करा सकता है। निर्धारित तिथि पर कोई एतराज प्राप्त न होने की सूरत में प्रार्थना-पत्र श्री सुलेमान पर नियमानुसार कार्यवाही की जाएगी।

आज दिनांक 12-5-2003 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी किया गया।

मोहर। सी० पी० वर्मा,
उप-मण्डल दण्डाधिकारी, पांवटा साहिब,
जिला सिरमौर (हि० प्र०)।

व अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर (हि० प्र०)

श्री राम किशन पुत्र श्री प्रताप राम, ग्राम भेड़े बाला, तहसील पांवटा साहिब, जिला सिरमौर (हि० प्र०)।

बनाम

ग्राम जनता

प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

श्री राम किशन पुत्र श्री प्रताप राम, ग्राम भेड़े बाला, तहसील पांवटा ने इस अदालत में एक प्रार्थना-पत्र गुजारा है कि उसके लड़के अजय का जन्म दिनांक 4-11-1998 को हुआ था परन्तु अज्ञानतावश वह उसकी जन्म तिथि ग्राम पंचायत सनेवाला मुबारकपुर के रिकार्ड में दर्ज नहीं करा सका है।

अतः सर्वसाधारण को इस इशतहार के मार्फत सूचित किया जाता है कि इस बारे किसी को कोई उजर या एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अदालत हुआ स्थित पांवटा में असालतन या वकालतन हाजिर आकर उजर दर्ज करा सकता है। निर्धारित अवधि के पश्चात् कोई आपत्ति प्राप्त न होने की सूरत में प्रार्थना-पत्र श्री राम किशन पर नियमानुसार कार्यवाही की जाएगी।

आज दिनांक 12-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर। सी० पी० वर्मा,
उप-मण्डल दण्डाधिकारी, पांवटा साहिब,
जिला सिरमौर, हिमाचल प्रदेश।

व अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश

श्री मोहन पुत्र श्री ठाकूर दास, गांव मुगलवाला, तहसील पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश।

बनाम

ग्राम जनता

प्रार्थना-पत्र जेर धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

मोहन पुत्र श्री ठाकूर दास, गांव मुगलवाला, तहसील पांवटा ने इस अदालत में एक प्रार्थना-पत्र गुजारा है कि उसके लड़के का नाम राहुल का जन्म दिनांक 19-5-1997 को हुआ था परन्तु अज्ञानतावश वह उसका जन्म तिथि ग्राम पंचायत मुगलवाला करतारपुर के रिकार्ड में दर्ज नहीं करा सका है।

अतः सर्वसाधारण को इस इशतहार के मार्फत सूचित किया जाता है कि इस बारे किसी को कोई उजर/एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अदालत हुआ स्थित पांवटा में असालतन या वकालतन हाजिर आकर दर्ज करा सकता है। निर्धारित अवधि के पश्चात् कोई आपत्ति प्राप्त न होने की सूरत में प्रार्थना-पत्र श्री मोहन पर नियमानुसार कार्यवाही की जाएगी।

आज दिनांक 12-5-2003 को मेरे हस्ताक्षर व कार्यालय मोहर अदालत द्वारा जारी किया गया।

मोहर। सी० पी० वर्मा,
उप-मण्डल दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर,
हिमाचल प्रदेश।

व अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश

श्री गुलाब सिंह पुत्र श्री गुलजारी लाल, ग्राम मुगलवाला, तहसील पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश।

बनाम

ग्राम जनता

प्रार्थना-पत्र जेर धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

गुलाब सिंह पुत्र श्री गुलजारी लाल, ग्राम मुगलवाला, तहसील पांवटा साहिब ने इस अदालत में एक प्रार्थना-पत्र गुजारा है कि

उसकी लड़की का नाम मुकेश कुमारी का जन्म दिनांक 24-8-1998 को हुआ था परन्तु अज्ञानतावश वह उसकी जन्म तिथि ग्राम पंचायत मुगलवाला करतारपुर के रिकार्ड में दर्ज नहीं करा सका है।

अतः सर्वसाधारण को इस इशतहार के माफत सूचित किया जाता है कि इस बारे किसी को कोई उजर/एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अदालत हुआ स्थित पांवटा में असालतन या वकालतन हाजिर आकर दर्ज करा सकता है निर्धारित अवधि के पश्चात् कोई आपत्ति प्राप्त न होने की सूत में प्रार्थना-पत्र श्री गुनाव सिंह पर नियमानुसार कार्यवाही की जाएगी।

आज दिनांक 12-5-2003 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी किया गया।

मोहर।

सी० पी० वर्मा,
उप-मण्डल दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर (हि० प्र०)।

व अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश

श्री ज्ञान सिंह पुत्र स्व० श्री गजे सिंह, ग्राम अम्बोया, तहसील पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश।

बनाम

ग्राम जनता

प्रार्थना-पत्र जेर धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

ज्ञान सिंह पुत्र गजे सिंह, ग्राम अम्बोया, तहसील पांवटा साहिब, ने इस अदालत में एक प्रार्थना-पत्र गुजारा है कि उसके लड़के का नाम निखिल पुण्डीर का जन्म दिनांक 19-7-1999 को हुआ था परन्तु अज्ञानतावश वह उसका जन्म तिथि ग्राम पंचायत अम्बोया के रिकार्ड में दर्ज नहीं करा सका है।

अतः सर्वसाधारण को इस इशतहार के माफत सूचित किया जाता है कि इस बारे किसी को कोई उजर/एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अदालत हुआ स्थित पांवटा में असालतन या वकालतन हाजिर आकर दर्ज करा सकता है निर्धारित अवधि के पश्चात् कोई आपत्ति प्राप्त न होने की सूत में प्रार्थना-पत्र श्री ज्ञान सिंह पर नियमानुसार कार्यवाही की जाएगी।

आज दिनांक 12-5-2003 को मेरे हस्ताक्षर व कार्यालय मोहर अदालत द्वारा जारी किया गया।

मोहर।

सी० पी० वर्मा,
उप-मण्डल दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर (हि० प्र०)।

व अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब, जिला शिमला, हिमाचल प्रदेश

श्री रोशन दीन पुत्र फजल दीन, ग्राम घुनपुर, तहसील पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश।

बनाम

ग्राम जनता

प्रार्थना-पत्र जेर धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

रोशन दीन पुत्र श्री फजल दीन, ग्राम घुनपुर, तहसील पांवटा ने इस अदालत में एक प्रार्थना-पत्र गुजारा है कि उसके लड़के का नाम यासीन का जन्म 15-10-1997 को हुआ था परन्तु अज्ञानतावश

वह उसका जन्म तिथि ग्राम पंचायत पातलियो के रिकार्ड में दर्ज नहीं करा सका है।

अतः सर्वसाधारण को इस इशतहार के माफत सूचित किया जाता है कि इस बारे किसी को कोई उजर/एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अदालत हुआ स्थित पांवटा में असालतन या वकालतन हाजिर आकर दर्ज करा सकता है निर्धारित अवधि के पश्चात् कोई आपत्ति प्राप्त न होने की सूत में प्रार्थना-पत्र श्री रोशन दीन पर नियमानुसार कार्यवाही की जाएगी।

आज दिनांक 12-5-2003 को मेरे हस्ताक्षर व कार्यालय मोहर अदालत द्वारा जारी किया गया।

मोहर।

सी० पी० वर्मा,
उप-मण्डल दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर (हि० प्र०)।

व अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर (हि० प्र०)

श्री मोहमद इसलाम पुत्र जस्ताखान, ग्राम मिश्रवाला, तहसील पांवटा साहिब, जिला सिरमौर (हि० प्र०)।

बनाम

ग्राम जनता

प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

श्री मोहमद इसलाम ने इस अदालत में एक प्रार्थना-पत्र गुजारा है कि उसके लड़के का नाम शाहिल जमाल है परन्तु पंचायत रिकार्ड ग्राम पंचायत मिश्रवाला के उसका नाम मोहमद सुहेल किया गया है जोकि गलत है।

अतः सर्वसाधारण को इस इशतहार के द्वारा सूचित किया जाता है कि इस बारे किसी को कोई उजर/एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10.00 बजे अदालत हुआ स्थित पांवटा साहिब में असालतन अथवा वकालतन हाजिर आकर अपनी स्थिति/एतराज प्रस्तुत करा सकता है। निश्चित तिथि पर कोई एतराज प्राप्त न होने की सूत में प्रार्थना-पत्र श्री मोहमद इसलाम पर नियमानुसार कार्यवाही कर दी जाएगी।

आज दिनांक 14-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

सी० पी० वर्मा,
उप-मण्डल दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर,
हिमाचल प्रदेश।

व अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश

श्री वाजिद पुत्र फजलदीन, ग्राम मिश्रवाला, तहसील पांवटा साहिब, जिला सिरमौर, हि० प्र०।

बनाम

ग्राम जनता

प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

श्री वाजिद ने इस अदालत में प्रार्थना-पत्र दिया है कि उसके लड़के का नाम अरीफखान है परन्तु पंचायत रिकार्ड ग्राम पंचायत

मिश्रवाला में उसका नाम वरकत अली किया गया है जोकि गलत है जोकि दुरुस्त किया जाए।

अतः सर्वसाधारण को इस इशतहार द्वारा सूचित किया जाता है कि यदि इस बारे किसी व्यक्ति को कोई एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10:00 बजे अदालत हजा स्थित पांवटा साहिब में अमालतन अथवा वकालतन हाजिर आकर अपनी स्थिति/एतराज प्रस्तुत कर सकता है। निश्चित तिथि पर कोई एतराज प्राप्त न होने की सूरत में प्रार्थना-पत्र श्री वाजिद पर नियमानुसार कार्यवाही कर दी जाएगी।

आज दिनांक 14-5-2003 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी किया गया।

मोहर। सी० पी० वर्मा,
उप-मण्डल दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर,
हिमाचल प्रदेश।

ब अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब,
जिला सिरमौर (हि० प्र०)

श्री बलविन्द्र सिंह पुत्र श्री हजार सिंह, ग्राम अकालगढ़, तहसील
पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश।

बनाम
ग्राम जनता

प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण
अधिनियम, 1969.

श्री बलविन्द्र सिंह ने इस अदालत में प्रार्थना-पत्र दिया है कि उसका अपना नाम बलविन्द्र सिंह है परन्तु पंचायत रिकार्ड ग्राम पंचायत शिव-पुर में उसका नाम बलविन्द्र सिंह किया गया है। जोकि गलत है। जोकि दुरुस्त किया जाए।

अतः सर्वसाधारण को इस इशतहार द्वारा सूचित किया जाता है कि यदि इस बारे किसी भी व्यक्ति को कोई एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10:00 बजे अदालत हजा स्थित पांवटा साहिब में अमालतन अथवा वकालतन हाजिर आकर अपनी स्थिति/एतराज प्रस्तुत कर सकता है। निश्चित तिथि पर कोई एतराज प्राप्त न होने की सूरत में प्रार्थना-पत्र श्री बलविन्द्र सिंह पर नियमानुसार कार्यवाही कर दी जाएगी।

आज दिनांक 14-5-2003 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी किया गया।

मोहर। सी० पी० वर्मा,
उप-मण्डल दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर,
हिमाचल प्रदेश।

ब अदालत श्री सी० पी० वर्मा, उप-मण्डल दण्डाधिकारी, पांवटा साहिब,
जिला सिरमौर (हि० प्र०)

श्री पवन कुमार पुत्र गंगा राम, ग्राम बेहड़वाला, तहसील पांवटा
साहिब, जिला सिरमौर, हिमाचल प्रदेश।

बनाम
ग्राम जनता

प्रार्थना-पत्र जेर धारा 13 (3) जन्म एवं मृत्यु पंजीकरण
अधिनियम, 1969.

श्री पवन कुमार ने इस अदालत में एक प्रार्थना-पत्र मुजारा है कि उसके लड़के का नाम गुरदीप सिंह है परन्तु पंचायत रिकार्ड ग्राम पंचायत अमर कोट में उसका नाम कुन्ददीप सिंह किया गया है। जोकि गलत है।

अतः सर्वसाधारण को इस इशतहार के माफक सूचित किया जाता है कि इस बारे किसी व्यक्ति को उजर/एतराज हो तो वह दिनांक 12-6-2003 को प्रातः 10:00 बजे अदालत हजा स्थित पांवटा में अमालतन या वकालतन हाजिर आकर अपनी स्थिति/एतराज प्रस्तुत कर सकता है। निश्चित तिथि पर कोई एतराज प्राप्त न होने की सूरत में प्रार्थना-पत्र श्री पवन कुमार पर नियमानुसार कार्यवाही कर दी जाएगी।

आज दिनांक 12-5-2003 को मेरे हस्ताक्षर व कार्यालय मोहर अदालत द्वारा जारी किया गया।

मोहर। सी० पी० वर्मा,
उप-मण्डल दण्डाधिकारी,
पांवटा साहिब, जिला सिरमौर, हिमाचल प्रदेश।

न्यायालय श्री मस्त राम शर्मा, सहायक समाहर्ता, द्वितीय श्रेणी,
अर्को, जिला सोलन, हिमाचल प्रदेश

विषय— राजस्व रिकार्ड में नाम दुरुस्ती प्रार्थना-पत्र रोशन लाल
मुपुत्र श्री गोविन्द, गांव सरयांज, डा० नरयांज, नहसील
अर्को, जिला सोलन (हि० प्र०)।

इशतहार बनाम ग्राम जनता।

श्री रोशन लाल पुत्र श्री गोविन्द, गांव सरयांज, नहसील अर्को ने इस न्यायालय में प्रार्थना-पत्र दिया है कि उसका नाम राजस्व रिकार्ड में रोशन दर्ज है, जबकि उसका असली नाम रोशन लाल है।

इस इशतहार द्वारा हर ग्राम व खाम को सूचित किया जाता है कि यदि किसी व्यक्ति को इस नाम की दुरुस्ती में किसी प्रकार का उजर या एतराज हो तो वे अपना उजर या एतराज इस न्यायालय में दिनांक 13-6-2003 को स्वयं या अपने प्राधिकृत व्यक्ति द्वारा प्रस्तुत कर सकता है। उक्त तिथि के पश्चात् कोई उजर या एतराज काबले समागत नहीं होगा तथा उक्त नाम दुरुस्ती के आदेश पारित कर दिए जाएंगे।

आज दिनांक 26-5-2003 को हमारे हस्ताक्षर तथा मोहर अदालत से जारी किया गया।

मोहर। मस्त राम शर्मा,
सहायक समाहर्ता, द्वितीय श्रेणी,
अर्को, जिला सोलन (हि० प्र०)।

न्यायालय श्री के० एस० चौधरी, तहसीलदार एवं सहायक समाहर्ता,
प्रथम वर्ग, बंगाणा, जिला उना, हिमाचल प्रदेश

मुकद्मा नं० 64/ बी० टी०/2003 तारीख पेशी: 16-6-2003

करतार चन्द पुत्र धनू पुत्र दिवाना, निवासी गांव थाना शिकला,
तहसील बंगाणा, जिला उना (हि० प्र०)

बनाम

1. देव राज पुत्र तिहड़ पुत्र भुक्खू, 2. मुभाष चन्द सिंह,
3. राज कुमार सिंह, 4. अशोक कुमार सिंह पुत्रान व 5. श्रीमती
कुष्णा देवी विधवा बलदेव सिंह पुत्र बैरागी, 6. भगवान सिंह पुत्र
धनू पुत्र दिवाना, गांव थाना शिकला, तहसील बंगाणा, जिला उना,
7. प्रोत्तम सिंह पुत्र बैरागी पुत्र लाला, निवासी गांव कश्मीर, तहसील
नदीन, जिला हमीरपुर (हि० प्र०) प्रतिवादीगण।

प्रार्थना-पत्र तकसीम भूमि तादादी 0-05-88 है०, खेत नं० 23,
खतीनी नं० 38, खसरा नं० 52, 53 किता 2, नकल जमाबन्दी

1997-98 स्थित गांव थाना झिकला, तहसील बंगाणा, जिला ऊना (हि० प्र०) ।

इशतहार मुनादी हि० प्र० राजस्व ।

उपरोक्त मुकद्दमा में प्रतिवादी नं० 1 से 7 को इस न्यायालय द्वारा कई बार समन जारी किया गया परन्तु तामील न हो सकी। अतः इस न्यायालय की सन्तुष्टि के लिए यह सिद्ध हो चुका है कि उपरोक्त प्रतिवादीगण की तामील साधारण तरीका से नहीं हो सकती है इसलिए इस राजस्व इशतहार मुनादी द्वारा प्रतिवादीगण नं० 1 से 7 को सूचित किया जाता है कि वह दिनांक 16-6-2003 को इस मुकद्दमा की पैरवी हेतु व्यक्तिगत रूप अथवा किसी अधिवक्ता के माध्यम से या किसी अधिकृत एजेंट के माध्यम से इस न्यायालय में उपस्थित आए अन्यथा अनुपस्थिति की अवस्था में एक पक्षीय कार्यवाही अमल में लाई जाएगी तथा बाद में किसी प्रकार की आपत्ति अथवा अनुरोध नहीं सुना जाएगा।

आज दिनांक 7-4-2003 को मेरे हस्ताक्षर व न्यायालय मोहर सहित जारी हुआ।

मोहर ।

के० एस० चौधरी,
तहसीलदार एवं सहायक समाहर्ता, प्रथम वर्ग,
बंगाणा, जिला ऊना (हि० प्र०) ।

व अदालत श्री के० एस० चौधरी, तहसीलदार एवं सहायक समाहर्ता प्रथम वर्ग बंगाणा, जिला ऊना, हि० प्र०

मुकद्दमा नं०

तारीख पेशी

बनाम

4/वी० टी०/एल० आर०/2002

17-6-2008.

आम जनता

1. श्री गरीब दास पुत्र शोला राम, 2. सुरिन्द्र नाथ पुत्र, 3. सन्तोष देवी, 4. शोला देवी पुत्रियां, लजया देवी पुत्री शोला राम, निवासी मोहल्ला नकियां बाजार बोरियन वाला नियर वाटर टैंक ऊना, जिला ऊना प्राचीन ।

बनाम

1. चरन दास, 2. शम लाल, 3. मदन लाल, 4. गुलजारी पुत्रान श्री बाबू राम, गांव टिहरा, तप्पा टाण्डा, तहसील बंगाणा, 5. कृष्णा देवी पुत्री स्व० श्री जलकी पत्नी चिन्त राम, गांव लमलेहड़ी, तहसील बंगाणा, 6. बलिया, 7. दाम, 8. नानकू पुत्रान बसन्ता पुत्र स्व० कपूरा, 9. कश्मीरी लाल, 10. दर्शन लाल, 11. मदन लाल, 12. दलीप चन्द पुत्रान स्व० लाभू, 13. रमेश, 14. गुरबचन पुत्रान गरिया निवासी गांव टिहरा, तप्पा टांडा, तहसील बंगाणा, जिला ऊना हिमाचल प्रदेश प्रतिवादीगण ।

रिमाण्ड मुकद्दमा मण्डलायुक्त कागडा मण्डल स्थित धर्मशाला, दिनांक 18-3-99, रवीजन पटीशन नं० 38/98/104/94 एल० आर०-5, महाल टाण्डा, तप्पा टिहरा, तहसील बंगाणा, जिला ऊना (हि० प्र०)।

उपरोक्त मुकद्दमा में प्रतिवादी नं० 1 ता 14 को इस न्यायालय द्वारा कई बार समन जारी किया गया परन्तु तामील न हो सकी।

अतः न्यायालय की सन्तुष्टि के लिए यह सिद्ध हो चुका है कि उपरोक्त प्रतिवादीगण की तामील साधारण तरीका से नहीं हो सकती है। इसलिए राजस्व इशतहार मुनादी द्वारा प्रतिवादीगण नं० 1 ता 14 को सूचित किया जाता है कि दिनांक 17-6-2003 को इस मुकद्दमा की पैरवी हेतु व्यक्तिगत रूप अथवा किसी अधिवक्ता के माध्यम से या किसी अधिकृत एजेंट के माध्यम से इस न्यायालय में उपस्थित आए। अन्यथा अनुपस्थिति की अवस्था में एक पक्षीय कार्यवाही अमल में लाई जाएगी तथा बाद में किसी प्रकार की आपत्ति अथवा अनुरोध नहीं सुना जाएगा।

आज दिनांक 22-3-2003 को मेरे हस्ताक्षर व न्यायालय की मोहर सहित जारी हुआ।

मोहर ।

के० एस० चौधरी,
तहसीलदार एवं सहायक समाहर्ता प्रथम श्रेणी,
तहसील बंगाणा, जिला ऊना (हि० प्र०) ।

व अदालत श्री विजय चन्दन, मैरिज आफिसर-कम-उप-मण्डल मैजिस्ट्रेट, हमीरपुर, जिला हमीरपुर (हि० प्र०)

1. श्री रघुवीर कुमार पुत्र श्री जोगिन्दर लाल, निवासी गांव व डा० डोमाना, तहसील व जिला जम्मू ।

2. श्रीमती वरिन्दर कुमारी पुत्री श्री सोहन सिंह, निवासी गांव व डा० डोमाना, तहसील व जिला जम्मू प्राचीन ।

प्रार्थना-पत्र जेर धारा 16 आफ स्पेशल मैरिज ऐक्ट, 1954 के अन्तर्गत शादी पंजीकरण बारे ।

उपरोक्त मुकद्दमा में श्री रघुवीर कुमार व श्रीमती वरिन्दर कुमारी ने इस अदालत में प्रार्थना-पत्र पेश किया है कि उन्होंने दिनांक 5-11-2002 को हिन्दू रीति-रिवाज अनुसार सन्तोषी माता मन्दिर नजदीक पेट्रोल पम्प हमीरपुर में शादी की है जिसे स्पेशल मैरिज ऐक्ट, 1954 के अन्तर्गत पंजीकृत किया जावे ।

अतः आम जनता व उनके रिश्तेदारों को इस इशतहार द्वारा सूचित किया जाता है कि उक्त शादी पंजीकरण करने वाले किसी व्यक्ति को कोई उजर या एतराज हो तो वह दिनांक 16-6-2003 को सुबह 10.00 बजे या इससे पहले असालतन या बकालतन हाजर अदालत होकर पेश करें अन्यथा शादी पंजीकृत करने वाले आगामी आवश्यक कार्यवाही अमल में लाई जावेगी ।

आज दिनांक 17-5-2003 को मेरे हस्ताक्षर व मोहर अदालत से जारी किया गया ।

मोहर ।

विजय चन्दन,
मैरिज आफिसर-कम-उप-मण्डल मैजिस्ट्रेट,
हमीरपुर, जिला हमीरपुर (हि० प्र०) ।